

PROGRAM IV: GENERAL GOVERNMENT SERVICES

SUMMARY OF APPROPRIATIONS AND REVENUES

Agency	Agency Name	FY 2000-2001 Appropriations	FY 2000-2001 Revenue	FY 2000-2001 Net County Cost
002	ASSESSOR	21,910,430	3,745,000	18,165,430
003	AUDITOR-CONTROLLER	10,591,020	4,784,567	5,806,453
006	BOARD OF SUPERVISORS -1ST DISTRICT	568,974	0	568,974
007	BOARD OF SUPERVISORS -2ND DISTRICT	537,002	0	537,002
008	BOARD OF SUPERVISORS -3RD DISTRICT	537,000	0	537,000
009	BOARD OF SUPERVISORS -4TH DISTRICT	535,321	0	535,321
010	BOARD OF SUPERVISORS -5TH DISTRICT	559,241	0	559,241
011	CLERK OF THE BOARD	1,969,991	5,500	1,964,491
017	COUNTY EXECUTIVE OFFICE	17,787,005	3,259,718	14,527,287
023	PROTOCOL OFFICE	190,000	0	190,000
025	COUNTY COUNSEL	7,319,787	4,422,150	2,897,637
031	REGISTRATION AND ELECTIONS	6,485,617	1,928,200	4,557,417
037	DATA SYSTEMS	13,637,867	4,906,795	8,731,072
059	CLERK-RECORDER	4,502,819	9,684,500	(5,181,681)
074	TREASURER-TAX COLLECTOR	8,862,155	6,550,188	2,311,967
079	INTERNAL AUDIT	1,717,101	102,200	1,614,901
GENERAL FUND TOTAL		97,711,330	39,388,818	58,322,512
107	REMITTANCE PROCESSING EQUIPMENT REPLACEMENT	85,912	85,912	0
135	REAL ESTATE DEVELOPMENT PROGRAM	173,773	173,773	0
14M	LOCAL REDEVELOPMENT AUTHORITY	12,621,502	12,621,502	0
NON-GENERAL FUND TOTAL		12,881,187	12,881,187	0
TOTAL GENERAL GOVERNMENT SERVICES		110,592,517	52,270,005	58,322,512

002 - ASSESSOR

Operational Summary

Mission:

To serve the citizens of Orange County by valuing all legally assessable property with even-handedness and impartiality, produce property tax assessment rolls in accordance with the laws of the State of California, and assist property owners to understand their property valuations by providing accurate information in a timely and courteous manner.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	21,497,832
Total Final FY 2000-01 Budget:	21,910,430
Percent of County General Fund:	1.06%
Total Employees:	331.00

Strategic Goals:

- Identify and properly value all taxable property in Orange County.
- Make property valuation information more accessible and easier to understand.
- Evaluate and improve public interfaces.
- Enhance efficiency and productivity through the implementation of new technology, policies and procedures.
- Encourage employee development by providing access to relevant training opportunities.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
IMPLEMENT INSTITUTIONAL, HOMEOWNER AND VETERAN EXEMPTIONS FOR ELIGIBLE INDIVIDUALS AND ORGANIZATIONS What: Limits or reduces taxable value, as mandated by the State Constitution Why: Exemptions allow qualifying property owners to minimize their assessment	Data under development.	Data under development.	Data under development.
APPLY TAXABLE VALUE RESTRICTIONS ADOPTED BY CALIFORNIA VOTERS What: Restricts taxable value based on qualifying events Why: Implements Proposition 13 and other constitutional limitations on the taxable value of property	Data under development.	Data under development.	Data under development.
PUBLISH THE SECURED AND UNSECURED ASSESSMENT ROLLS OF VALUE IN JULY OF EVERY YEAR What: Fulfills the Assessor's Constitutional mandate Why: Establishes the basis to be used to create the tax rolls by the Auditor-Controller	Data under development.	Data under development.	Data under development.

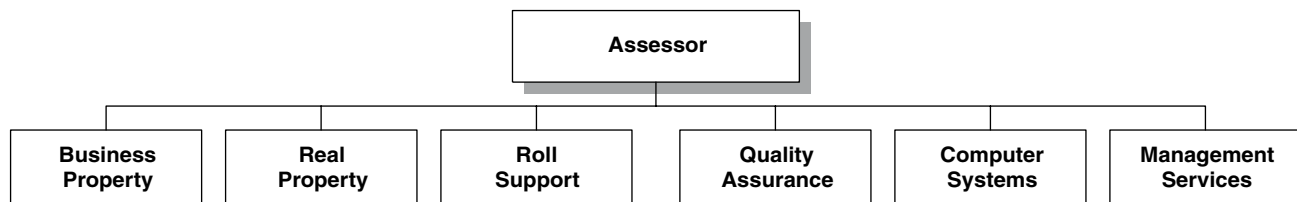
Key Outcome Measures: (Continued)

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
VALUE ALL TAXABLE PROPERTY IN ORANGE COUNTY What: Manages Proposition 13 base year provisions and Proposition 8 declines in value Why: Establishes the basis for property taxes that fund schools, cities, county services & other agencies	Data under development.	Data under development.	Data under development.

Fiscal Year 1999-00 Key Project Accomplishments:

- Handled a 14% - 20% increase in workload.
- The most productive of all urban California counties, and twice as productive as the State average in terms of roll units worked per appraiser.
- Implemented a program to reduce the number of physical inventories performed on businesses with \$100,000 or less of business personal property.
- Revised annual valuation notices to provide more information in a format that is easier to understand.
- Modified operations to receive and process recorded documents in an electronic format.

Organizational Summary



ASSESSOR BUSINESS PROPERTY - Audits and appraises business personal property, and assesses all trade fixtures, leased equipment, boats and aircraft with taxable situs in Orange County.

ASSESSOR REAL PROPERTY - Appraises real property, new construction and reassessable changes in ownership, and maintains records on all real property including residential, commercial, rural, industrial and special use properties.

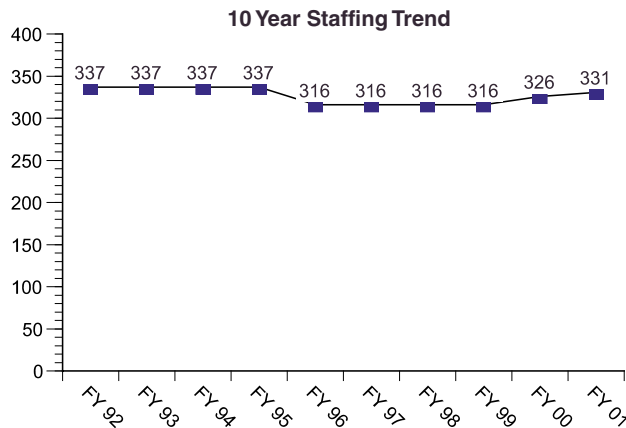
ASSESSOR ROLL SUPPORT - Reviews and maintains records of ownership for real property changes in ownership, prepares parcel maps, processes Homeowner's, Veteran's and Institutional Exemptions.

ASSESSOR QUALITY ASSURANCE - Provides appraisal methodologies, procedures, training and quality control for roll production, audit and appraisal staff.

ASSESSOR COMPUTER SYSTEMS - Provides programming and data processing services to support the development of the Assessment Rolls. Provides system security and technical services to support the Department's networks, hardware, software and mainframe applications.

ASSESSOR MANAGEMENT SERVICES - Provides fiscal management, process integration, contracts administration, purchasing, public service, personnel services and general department administration. Provides information to the public and other government agencies.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Twenty one (21) positions were deleted in FY 1995-96 because of the County bankruptcy. Extra help and over-time labor were used to supplement the lost hours. In January 1999, ten (10) full-time regular positions were added back to accommodate the Assessor's base workload and increases in workload.
- In FY 2000-01, the department will add five (5) unfunded limited-term positions. These positions are needed to allow flexibility in managing the vacancies due to leaves of absence, retirements and terminations, and to better accommodate recruitment time frames. No additional funds are requested for these positions.

- The department's staffing level will remain lower in FY 2000-01 than it was in FY 1990-91.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Assessor Department recognizes the County's Strategic Priorities, and will continue to operate in concert with those priorities to the extent that they do not interfere with the Department's Constitutional mandate to produce valuation rolls and provide service to Orange County's property owners and businesses.

Changes Included in the Recommended Base Budget:

Reduced vacancy factor from 3% in FY 99-00 to 1.5% in FY 00-01. Added five (5) unfunded limited-term positions to provide flexibility in managing the workforce. The number of positions will therefore increase from 326 to 331.

Implement new technology and systems updates to enhance productivity and workflow.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	326	N/A	331	331	N/A
Total Revenues	3,472,794	2,450,000	4,594,449	3,745,000	(849,449)	-18.49
Total Requirements	19,902,848	19,904,152	20,883,899	21,910,430	1,026,531	4.92
Net County Cost	16,430,054	17,454,152	16,289,450	18,165,430	1,875,980	11.52

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: ASSESSOR in the Appendix on page 478.

Budget Units Under Agency Control

No.	Agency Name	Assessor Business			Assessor Quality Assurance	Assessor Computer Systems	Assessor Management Services	Total
		Property	Assessor Real Property	Assessor Roll Support				
002	Assessor	3,566,880	7,019,540	6,008,230	623,775	1,823,965	2,868,040	21,910,430
	Total	3,566,880	7,019,540	6,008,230	623,775	1,823,965	2,868,040	21,910,430

003 - AUDITOR-CONTROLLER

Operational Summary

Mission:

To exemplify excellence, service and professionalism in providing accurate, timely, and relevant accounting information and financial services to the County.

Strategic Goals:

- Provide the County with professional accounting services and meet the mandates imposed upon the office.
- Be proactive and service-oriented while increasing accounting support to agencies/departments.
- Develop and maintain an accounting/financial information system that is accessible to managers, provides prompt and accurate information, and is easy to use.
- To increase technology used to leverage scarce staff resources.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
TIMELY SUBMISSION OF CLAIMS AND REPORTS TO THE STATE AND FEDERAL GOVERNMENTS. What: Measures compliance with deadlines that assure timely receipt of funds and avoidance of penalties. Why: The amount of revenue associated with these claims is approx. \$800 million.	99% of claims filed for period 7/99-12/99 were on time. None of the reports that were late resulted in monetary penalties, lost interest earnings, or sanctions imposed against the County.	Continue the timely and accurate submission of claims for administering numerous State and Federal programs totaling over \$800 million. Target of 95% compliance.	Exceeded the target of 95% compliance for the period 7/99-12/99.
RESULTS OF BIENNIAL COUNTYWIDE CLIENT SURVEY: 95% SATISFACTION IN ALL PERFORMANCE AREAS. What: Measures client satisfaction with department services and performance. Why: Our goal is to meet or exceed the performance expectations of our clients.	100% of the clients surveyed felt they were Satisfied or Very Satisfied with our overall services. 90% were Satisfied or Very Satisfied with specific performance factors.	Conduct host agency satisfaction surveys for all outstationed County department/agency accounting sections. Also conduct surveys of external clients. Target is 95% satisfaction.	We are following up on the lower ratings and comments received during the County-wide survey in order to further improve the services we provide. Host agency surveys are in process and preliminary results appear favorable. External surveys to be done later in the year.
COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): CLEAN AUDIT OPINION. What: Measures the reliability, integrity, and accuracy of information presented in the CAFR. Why: Provides assurance to investors and others. CAFR presents fairly the financial well being of County.	FY 98/99 CAFR received an unqualified Clean opinion.	Receive an unqualified opinion for the FY 99/00 CAFR.	Expect to receive clean opinion for FY 99/00 CAFR. Working on implementing new pronouncements from Government Accounting Standards Board (GASB) to stay in compliance with reporting requirements.

Key Outcome Measures: (Continued)

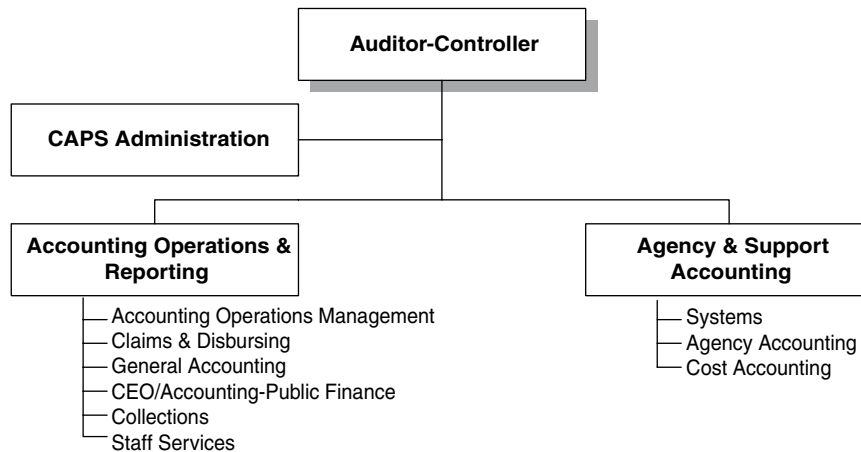
Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
COMPREHENSIVE ANNUAL FINANCIAL REPORT: GFOA CERTIFICATE What: Measures the quality and usefulness of the information presented in the CAFR. Why: Assures investors and others that the CAFR is of the highest caliber.	Received the Government Financial Officer's Association (GFOA) Certificate for the FY 97/98 CAFR. GFOA is a highly esteemed nationwide organization.	Receive the GFOA Certificate for the FY 98/99 CAFR.	The County of Orange was one of 18 counties in California to receive the GFOA Certificate for the FY 97/98 CAFR. We expect to receive it for FY 98/99 CAFR.
MEET ALL KEY DEADLINES FOR PAYROLL SERVICES. What: Measures ability to meet \$31 million biweekly County payroll. Why: Ensures employees receive accurate, on time pay check & satisfies various employee-labor agreements.	All biweekly payroll deadlines were met. 16,000 County employees who are represented by 46 different employee representation units were paid accurately.	Continue to meet all payroll deadlines.	In spite of the complex terms and conditions required by the various bargaining units that represent County employees, the biweekly payroll deadlines are being met.
MEET ALL KEY DEADLINES FOR PROPERTY TAX SERVICES. What: Measures ability to meet deadlines for computing bills and allocating tax revenues. Why: Provides timely revenue to Orange County taxing agencies who receive funding from tax revenues.	Met all scheduled deadlines. Prepared over 900,000 property tax bills and allocated over \$2.5 billion in revenue to over 180 school, city, redevelopment agencies, and special districts, as well as various County funds.	Continue to meet all deadlines.	The Auditor-Controller is consistently meeting all scheduled deadlines for property tax services.

Fiscal Year 1999-00 Key Project Accomplishments:

- Some of the significant new achievements of the Auditor-Controller Department during the past year includes developing the department's website, developing new applications for the County's Data Warehouse, posting of the County Accounting Procedures on the Data Warehouse, and piloting a "virtual timesheet" system for the County. The Auditor-Controller Department also continues to be successful in carrying out all required ongoing accounting activities. The annual results of some of these ongoing efforts can be summarized as follows:
- Paying over 70,000 vendor claims, totaling more than \$1 billion.
- Processing over 410,000 payroll payments.
- Issuing over 112,000 trust fund payments.
- Processing approximately 625,000 checks which are issued to pay for family support, tax refunds, jury payroll, election payroll, and accounts payable.
- Issuing welfare cash benefits to a caseload averaging approximately 26,000 families, with a dollar value of approximately \$197 million.
- Processing assistance claims resulting in revenues of over \$162 million, and administrative claims generating revenues of over \$212 million, for the Social Services Agency.
- Processing 13,000 journal vouchers and 22,000 deposit orders.
- Processing over 13,000 invoices and collecting over 15,000 payments for amounts owed to the County, resulting in revenues totaling nearly \$197 million during Fiscal Year 1998-99.
- Processing benefits for approximately 20,000 low-income Orange County residents by issuing approximately 45,000 rental assistance checks with a value of approximately \$42 million.
- Preparing the annual State-mandated Road Report, which details the funding sources and uses of approximately \$75 million in road projects throughout the County.

- Processing claims to receive Measure M (half-cent sales tax) funds, resulting in County revenues of \$6.1 million for 1999 to fund road projects.
- Processing \$90 million in accounts receivable billings for IWMD.

Organizational Summary



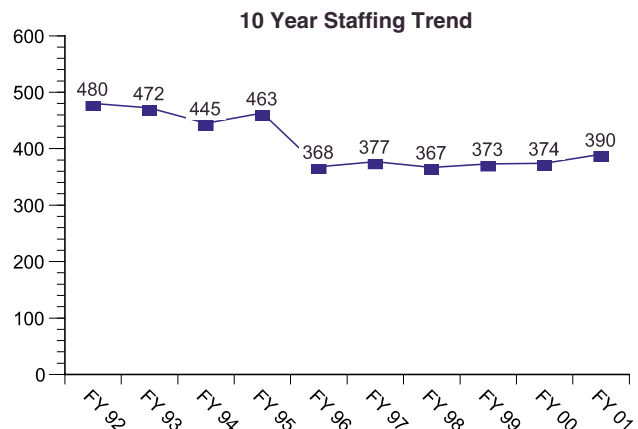
ACCOUNTING OPS AND REPORTING - Provides the core accounting activities required of the Auditor-Controller which benefit the County as a whole. Services provided include apportionment of property taxes for all County tax-receiving agencies, providing payroll and claims processing for the benefit of all County departments, and preparation of the County annual financial statements. This division also includes the administrative support and staff services section which provides central administrative and staff support to the rest of the department.

AGENCY AND SUPPORT ACCOUNTING - Provides out-stationed specialized accounting/financial services to eight other County departments/agencies. This division also contains the Cost Studies and Mandated Audits Section which prepares the County annual Countywide Cost Allocation Plan (CWCAP) that is utilized for cost reimbursement claiming purposes by most County departments, prepares other cost studies, and is responsible for liaison with the Internal Audit Department for the Auditor-Controller audit mandates. The division also contains the Systems Section which is responsible for the implementation, maintenance and upgrade of the County central accounting and financial systems, as well as the development of other accounting-related systems.

CAPS ADMINISTRATION - Provides administrative support for the County Accounting and Payroll System (CAPS). Assigned to the Auditor-Controller but represents the interests of all owner organizations (CEO/CFO, CEO/Human Resources, and Auditor-Controller).

EXECUTIVE MANAGEMENT - Includes Executive management team that provides leadership for the Auditor-Controller department. Coordinates communication throughout the office and training opportunities for the staff.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- FY 94/95 - Added 4 systems positions to work on CAPS. Added 14 positions in outstationed agency units, most in SSA Accounting with no Net County Cost (NCC) effect.
- FY 95/96- Eliminated 15 positions due to transfer of internal audit responsibilities to a new County agency. Eliminated 31 other County General funded positions from Central Operations and 49 positions from outstationed Agency units.
- FY 96/97- Added 4 positions to work on CAPS upgrade (partial restoration of 9 positions eliminated from Systems in 95/96). Added 5 positions to outstationed Agency Accounting with no NCC effect.
- FY 97/98 - Restructure resulted in a net decrease of 10 positions.
- FY 98/99 - Added 6 positions to Agency Accounting with no NCC effect.
- FY 99/00 - Added 1 position in the central office as additional clerical support for purchasing and HR function.
- FY 00/01 - Added 26 positions that were transferred in as part of HCA restructuring with no NCC effect. Added 1 Limited Term position for GASB 34 implementation. Eliminated 10 positions that were transferred to CEO/HR with no NCC effect. Eliminated 1 position from central office.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Although the Auditor-Controller does not have responsibility for a specific priority item, the department budget request reflects support of the overall priorities as follows:

We have stayed within the targeted Net County Cost set forth in the 2000 Strategic Financial Plan while absorbing costs related to a new HR Manager, limited term systems support, and operating expense increases related to insurance programs.

One-time revenue from the Trial Courts is being used for one-time expenses related to technology and efficiency enhancements.

Our request supports implementation of GASB 34 which is requiring the most significant change to governmental financial reporting in recent memory. These changes will impact the way the County financial position is presented and as such, we consider them to be a high priority deserving the attention of the CEO and CFO as well as the Auditor-Controller.

Changes Included in the Recommended Base Budget:

Trial Court Revenues were not included in the 2000 Strategic Financial Plan. Because these revenues are subject to annual agreements with the courts for accounting services, they will be used to support one-time projects rather than our base budget.

Several mid-year budget adjustments have occurred since the 2000 Strategic Financial Plan was prepared: 26 positions were transferred to our budget from HCA, one limited term position was deleted from our Systems Section, and one position was deleted from SSA Accounting.

Consistent with the Strategic Financial Plan, the budget request includes \$340,000 for implementation of GASB 34.

Effective July 1, 2000, one position is being transferred to our budget from CSA to assist with the increased workload from the addition of the Welfare to Work Program in our CSA Special Programs unit. This was not reflected in the Strategic Financial Plan.

Also effective July 1, 2000, 10 positions in our Employee Benefits Accounting unit are being transferred to CEO/HR which decreases our salary and employee benefits appropriations but not our Net County Cost. This was not reflected in the Strategic Financial Plan.

Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
Accounting Operations and Reporting	Add limited term position for the implementation of GASB 34.	Plan and prepare for the new GASB 34 requirements to ensure a clean audit opinion for the CAFR.	003-001
Amount: \$ 0			

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	374	N/A	390	390	N/A
Total Revenues	4,360,331	4,050,041	4,637,252	4,784,567	147,315	3.18
Total Requirements	9,387,707	9,551,899	10,263,270	10,591,020	327,750	3.19
Net County Cost	5,027,376	5,501,858	5,626,018	5,806,453	180,435	3.21

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: AUDITOR-CONTROLLER in the Appendix on page 479.

Highlights of Key Trends:

- The Auditor-Controller workload increases proportionately with the addition and expansion of County programs and with the general growth in the County budget and number of positions. Workload also increases as a result of requests from client departments and agencies for new and enhanced services, and for interfaces with our automated systems.
- Although existing County resources are very limited, the future outlook is that resources will become even scarcer. Since the bankruptcy, the central office accounting functions have lost nearly twenty percent of staff resources. This is exclusive of programmatic changes, such as spinning off Internal Audit as a separate department. Similarly, outstationed accounting units have lost sixteen percent of their staff resources.
- Workload is increasing as the number of County programs expands to support the County growing population. Since the bankruptcy, the number of County positions has nearly grown to pre-bankruptcy levels when adjusted for Court positions. (Even though the Courts are no longer a County agency, the Auditor-Controller continues to perform all the related accounting and payroll services for them.) Fortunately, the gap between resources and workload has narrowed through increases in operating efficiency.
- The Auditor-Controller is attempting to significantly increase operating efficiency to remain effective and provide position back-up for key jobs. This will take a heavy initial investment in technology and the resulting emphasis on technology-related positions.

Budget Units Under Agency Control

No.	Agency Name	Accounting Ops And Reporting	Agency And Support Accounting	Caps Administration	Executive Management	Total
003	Auditor-controller	5,303,793	4,813,966	0	473,261	10,591,020
004	Miscellaneous	86,288,772	0	0	0	86,288,772
14A	Option B Pool Participants Regist Warrants	1,121,020	0	0	0	1,121,020
14C	Class B-27 Registered Warrants	2,002,105	0	0	0	2,002,105
15D	Teeter Plan Taxable Note Repayment	0	0	0	0	0
15Q	Pension Obligation Bond Amortization	50,000,000	0	0	0	50,000,000

Budget Units Under Agency Control

No.	Agency Name	Accounting Ops And Reporting	Agency And Support Accounting	Caps Administration	Executive Management	Total
15W	1996 Recovery Cop Series A	7,490,418	0	0	0	7,490,418
15Y	Sched 1 County-Admin Accounts	2,180,882	0	0	0	2,180,882
15Z	Plan Of Adjustment Available Cash	22,854,340	0	0	0	22,854,340
Total		177,241,330	4,813,966	0	473,261	182,528,557

006 - BOARD OF SUPERVISORS -1ST DISTRICT

Operational Summary

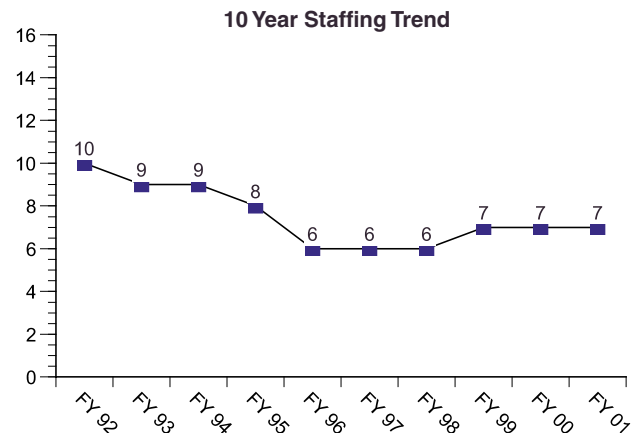
Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions, and rules within the limits prescribed by State law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning, and makes appointments to various boards and commissions. The First Supervisorial District represents the citizens of Fountain Valley, Westminster, a portion of Garden Grove, the majority of Santa Ana, and the unincorporated area of Midway City.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	508,718
Total Final FY 2000-01 Budget:	568,974
Percent of County General Fund:	0.03%
Total Employees:	7.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the seven positions budgeted for First District, one is occupied by the Supervisor and two are part-time positions.

Budget Summary

Changes Included in the Recommended Base Budget:

Thirty thousand dollars is budgeted in First District's budget for Countywide events associated with the Chairmanship. For example, the Annual Countywide Sr. Summit will be funded from First District's budget although residents from all five districts attend the event.

Addition of Workers' Compensation and Property, Casualty Risk Charges of \$21,337. In the past, this cost was budgeted for all General Fund departments in the Miscellaneous Fund (Agency 004); however, effective this fiscal year, General Fund departments are required to budget this cost in their individual budgets.

A one-time expense of \$6,000 was added to comply with a Risk Management recommendation to replace furniture that is in violation of ergonomic standards.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	7	N/A	7	7	N/A
Total Revenues	2,008	0	25,015	0	(25,015)	-100.00
Total Requirements	464,939	486,447	512,014	568,974	56,960	11.12
Net County Cost	462,931	486,447	486,999	568,974	81,975	16.83

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: BOARD OF SUPERVISORS -1ST DISTRICT in the Appendix on page 480.

Budget Units Under Agency Control

No.	Agency Name	Board Of Supervisors 1st Dist	Total
006	Board Of Supervisors -1st District	568,974	568,974
	Total	568,974	568,974

007 - BOARD OF SUPERVISORS -2ND DISTRICT

Operational Summary

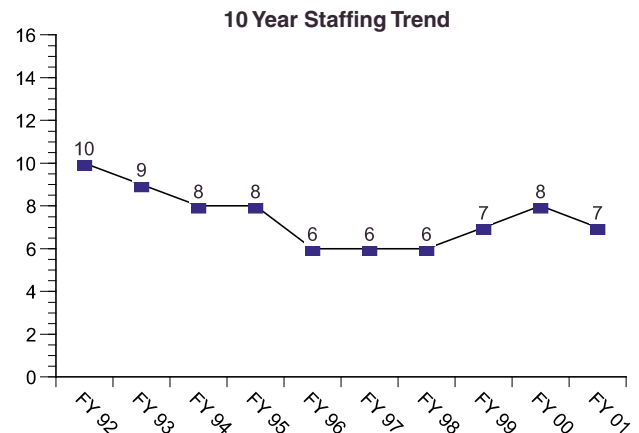
Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions and rules within the limits prescribed by State law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning, and makes appointments to various boards and commissions. The Second Supervisorial District represents the citizens of Costa Mesa, Cypress, Huntington Beach, Los Alamitos, Seal Beach, Stanton, a portion of Garden Grove and Santa Ana, and the unincorporated areas of Anaheim Islands, Rossmoor, Sunset Beach and Surfside.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	474,614
Total Final FY 2000-01 Budget:	537,002
Percent of County General Fund:	0.03%
Total Employees:	7.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- The position count for Fiscal Year 2000-01 was adjusted from eight to seven positions to reflect the actual staffing pattern. Of the seven positions budgeted, one is occupied by the Supervisor.

Budget Summary

Changes Included in the Recommended Base Budget:

Addition of Workers' Compensation and Property, Casualty Risk Charges of \$21,392. In the past, this cost was budgeted for all General Fund departments in the Miscellaneous Fund (Agency 004); however, effective this fiscal year, General Fund departments are required to budget this cost in their individual budgets.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	8	N/A	7	7	N/A
Total Revenues	100	0	0	0	0	0.00
Total Requirements	432,832	495,455	473,323	537,002	63,679	13.45
Net County Cost	432,732	495,455	473,323	537,002	63,679	13.45

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: BOARD OF SUPERVISORS -2ND DISTRICT in the Appendix on page 481.

Budget Units Under Agency Control

No.	Agency Name	Board Of Supervisors 2nd Dist	Total
007	Board Of Supervisors -2nd District	537,002	537,002
	Total	537,002	537,002

008 - BOARD OF SUPERVISORS -3RD DISTRICT

Operational Summary

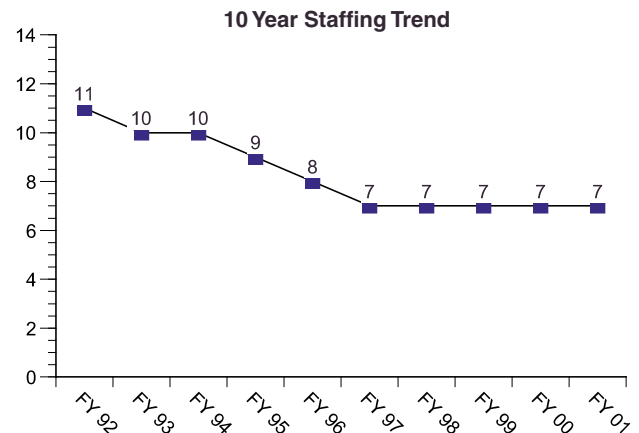
Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions and rules within the limits prescribed by State law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning, and makes appointments to various boards and commissions. The Third Supervisorial District represents citizens of Brea, Fullerton, La Habra, Lake Forest, Mission Viejo, Villa Park, Yorba Linda, a portion of Orange, Santa Ana, and Tustin, and the unincorporated areas of Cowan Heights, Foothill Ranch, Lemon Heights, Orange Hills, Orange Park Acres, Portola Hills, Tustin Foothills, Modjeska Canyon, Santiago Canyon, Silverado Canyon and Trabuco Canyon.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	485,443
Total Final FY 2000-01 Budget:	537,000
Percent of County General Fund:	0.03%
Total Employees:	7.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the seven positions budgeted for Third District, one is occupied by the Supervisor.

Budget Summary

Changes Included in the Recommended Base Budget:

Addition of Workers' Compensation and Property, Casualty Risk Charges of \$21,369. In the past, this cost was budgeted for all General Fund departments in the Miscellaneous Fund (Agency 004); however, effective this fiscal year, General Fund departments are required to budget this cost in their individual budgets.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	7	N/A	7	7	N/A
Total Revenues	0	0	0	0	0	0.00
Total Requirements	461,648	495,000	480,583	537,000	56,417	11.74
Net County Cost	461,648	495,000	480,583	537,000	56,417	11.74

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: BOARD OF SUPERVISORS -3RD DISTRICT in the Appendix on page 482.

Budget Units Under Agency Control

No.	Agency Name	Board Of Supervisors 3rd Dist	Total
008	Board Of Supervisors -3rd District	537,000	537,000
	Total	537,000	537,000

009 - BOARD OF SUPERVISORS -4TH DISTRICT

Operational Summary

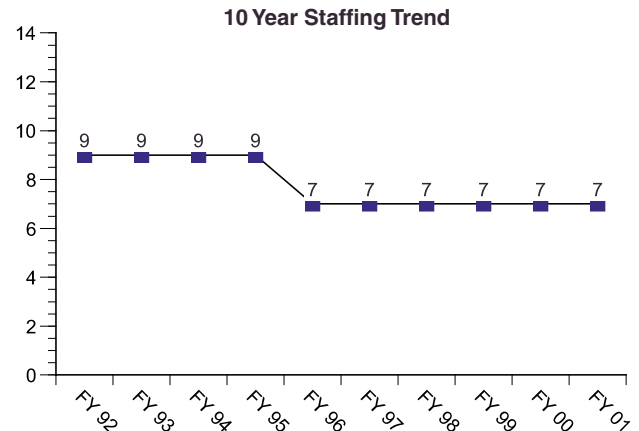
Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions and rules within the limits prescribed by State law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning, and makes appointments to various boards and commissions. The Fourth Supervisorial District represents the citizens of Anaheim, Buena Park, La Palma, Placentia, a portion of Orange, and the unincorporated areas of Cypress Islands, El Modena, Olive, and West Anaheim.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	467,114
Total Final FY 2000-01 Budget:	535,321
Percent of County General Fund:	0.03%
Total Employees:	7.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the seven positions budgeted for Fourth District, one is occupied by the Supervisor.

Budget Summary

Changes Included in the Recommended Base Budget:

Addition of Workers' Compensation and Property, Casualty Risk Charges of \$22,167. In the past, this cost was budgeted for all General Fund departments in the Miscellaneous Fund (Agency 004); however, effective this fiscal year, General Fund departments are required to budget this cost in their individual budgets.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	7	N/A	7	7	N/A
Total Revenues	181	0	0	0	0	0.00
Total Requirements	452,164	490,290	455,967	535,321	79,354	17.40
Net County Cost	451,983	490,290	455,967	535,321	79,354	17.40

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: BOARD OF SUPERVISORS -4TH DISTRICT in the Appendix on page 483.

Budget Units Under Agency Control

No.	Agency Name	Board Of Supervisors 4th Dist	Total
009	Board Of Supervisors -4th District	535,321	535,321
	Total	535,321	535,321

010 - BOARD OF SUPERVISORS -5TH DISTRICT

Operational Summary

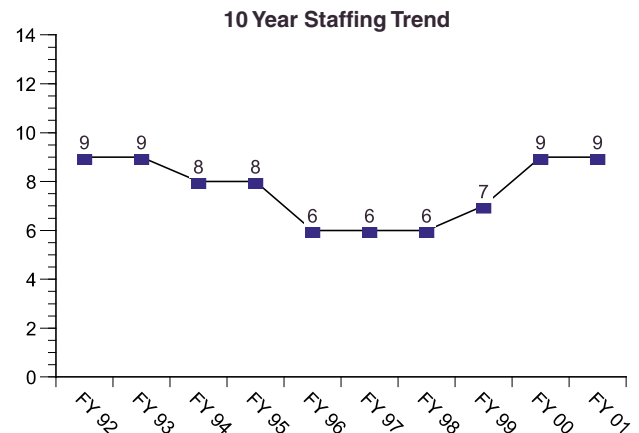
Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions and rules within the limits prescribed by State law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning, and makes appointments to various boards and commissions. The Fifth Supervisorial District covers the largest geographical area and represents the citizens of Dana Point, Irvine, Laguna Beach, Laguna Hills, Laguna Niguel, Laguna Woods, Newport Beach, Rancho Santa Margarita, San Clemente, San Juan Capistrano, the majority of Tustin, and the unincorporated areas of Aliso Viejo, Coto de Caza, East Irvine, El Toro Station, North Laguna Hills, Santa Ana Heights, Trabuco Highlands, Dove Canyon and Laguna Canyon.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	503,306
Total Final FY 2000-01 Budget:	559,241
Percent of County General Fund:	0.03%
Total Employees:	9.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the nine positions budgeted for Fifth District, one is occupied by the Supervisor and two are part-time positions.

Budget Summary

Changes Included in the Recommended Base Budget:

Addition of Workers' Compensation and Property, Casualty Risk Charges of \$22,103. In the past, this cost was budgeted for all General Fund departments in the Miscellaneous Fund (Agency 004); however, effective this fiscal year, General Fund departments are required to budget this cost in their individual budgets.

An increase in transportation/travel cost of \$3,000 was added to provide additional resources for serving constituents in this geographically large district.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	9	N/A	9	9	N/A
Total Revenues	0	0	0	0	0	0.00
Total Requirements	459,329	513,055	501,619	559,241	57,622	11.49
Net County Cost	459,329	513,055	501,619	559,241	57,622	11.49

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: BOARD OF SUPERVISORS -5TH DISTRICT in the Appendix on page 484.

Budget Units Under Agency Control

No.	Agency Name	Board Of Supervisors 5th Dist	Total
010	Board Of Supervisors -5th District	559,241	559,241
	Total	559,241	559,241

011 - CLERK OF THE BOARD

Operational Summary

Mission:

The Mission of the Clerk of the Board of Supervisors is to provide the County and its citizens professional and courteous service; easy access to information; and guidance through the process to facilitate open participation in the decision and policy making of Orange County government.

Strategic Goals:

- Facilitate the decision and policy making of Orange County government by providing our stakeholders with timely and accurate information and guidance through the process.
- Ensure timely resolution of assessment appeals and promote public understanding of the process.
- Facilitate understanding and enhance the delivery of our services by promoting personal and professional growth and valuing our staff.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
PERCENT OF ASSESSMENT APPEAL CLAIMS DECIDED OR WAIVED WITHIN 2 YEAR DEADLINE. What: Indicator of success managing caseload to ensure required actions are taken before legal deadline. Why: Applicant automatically wins appeals not decided or waived within statutory 2 year deadline.	97% of 1996 and 1997 appeals have been resolved or waived. Cases under litigation included in unresolved.	Target is to attain 100%, excluding cases in litigation.	Through 3/31/00, 94% of 1998 and 15% of 1999 cases have been resolved or received a waiver.
RESULTS OF CUSTOMER SATISFACTION SURVEYS. What: Measurement of success in meeting clients' needs. Why: As service dept, meeting client needs is second only to legal mandates.	Assessment Appeal Hearing ratings all good or better.	100% rating of services as good or better. 100% rating of Community Outreach as mostly or very useful.	100% of respondents satisfied or very satisfied with service. 89% rated community outreach very useful and 11% mostly useful.
NUMBER AND PERCENT OF ASSESSMENT APPEAL INITIAL HEARINGS SCHEDULED WITHIN ONE YEAR OF FILING. What: Indicator of efficiency in processing and scheduling appeals. Why: Timely resolution of appeals is beneficial to all parties.	48% of 1996 (15,701), 67% of 1997 (16,136) and 82% of 1998 (7,201) initial hearings were scheduled within one year.	100% scheduled within one year.	As of 3/31/00, 66% of the initial hearings have been held or are scheduled for 1999 appeals.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	2,033,637
Total Final FY 2000-01 Budget:	1,969,991
Percent of County General Fund:	0.10%
Total Employees:	32.00

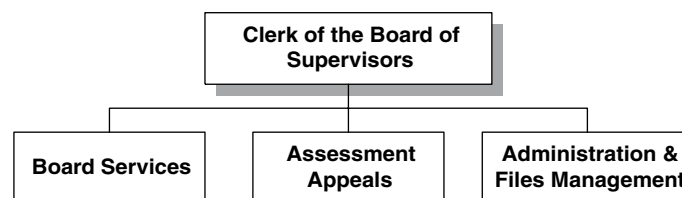
Key Outcome Measures: (Continued)

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
CHANGES/CORRECTIONS TO BOARD OF SUPERVISORS AGENDA AFTER DISTRIBUTION. What: Measurement of Clerk of the Board's accuracy and training. Why: To provide accurate information in a timely manner and to meet Brown Act noticing requirements.	April to December 1999, Clerk of the Board's error rate was 1.2%.	To reduce Clerk of the Board error rate to 1%.	January to March, 2000 Clerk of the Board's error rate was 1.2%.
PERCENT OF ACCURATELY COMPLETED AND TIMELY FILED ASSESSMENT APPEAL APPLICATIONS. What: Indicator of taxpayers' and agents' understanding of process. Why: Instructions on completing applications and deadlines should be accessible and easily understood.	72.5% of 1998 applications were completed accurately and filed timely.	75% of applications accurately completed and filed on time.	In 1999, 83% of applications were completed accurately and filed timely.

Fiscal Year 1999-00 Key Project Accomplishments:

- Completed implementation of Legislative Action Storage and Retrieval System.
- "Opinion on Line" added to website to allow public input to Board of Supervisors (BOS) on agenda items.
- Enhanced website to include information on Boards, Committees, and Commissions; Assessment Appeal Board Members and their qualifications; and access to Codified Ordinances.
- Received 1999 CSAC Challenge Award for the Boards, Committees and Commissions database.
- Enhanced Assessment Appeal Community Outreach efforts by notifying applicants of workshop in their area on "How to Prepare for Your Hearing".
- Developed brochure on "How to Address the Board of Supervisors".
- Streamlined the Orange County Conflict of Interest filing process.
- Implemented cost-savings measures such as preparation and mailing of assessment appeals notices from the Data Center, automation of assessment appeals worksheet and email distribution of BOS agendas and minutes.

Organizational Summary



COB - EXECUTIVE - Provides leadership and vision, management oversight and direction to all COB functions; performs administrative functions including budget preparation and monitoring, strategic financial projections, human resources, legislative analysis, prepares business plan and monitors progress in meeting goals and performance indicators.

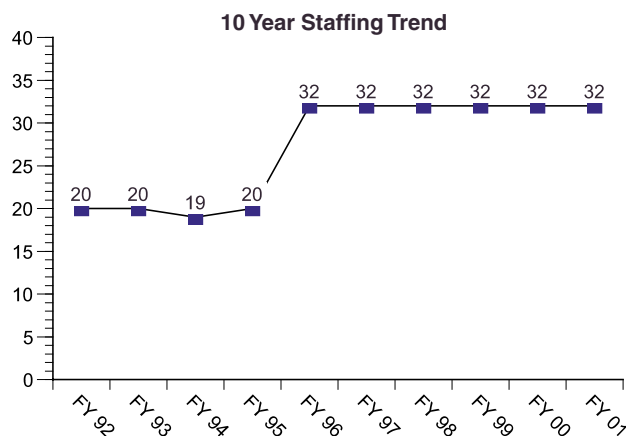
BOARD SERVICES - Prepares and publishes agendas for Board of Supervisors and other authorities in accordance with legal requirements for public meetings; records and publishes actions taken by the Board; maintains official rosters of Boards, Committees and Commissions; processes legal publications, postings and notices; receives and admin-

isters bid openings for County projects; administers oaths of office for various elected and appointed officials and employees; serves as filing officer for Statement of Economic Interest forms; receives and processes claims, summons and complaints against the County.

ASSESSMENT APPEALS - Receives and processes assessment appeal applications; schedules hearings in accordance with legal requirements; prepares minutes and processes actions of the Appeals Boards and hearing Officers; provides assistance and education on the assessment appeals process to the general public and professional groups through workshops, brochures and the Internet.

ADMINISTRATION/FILES MGT - Provides files management for all records that the Clerk of the Board is required to maintain; assists County staff and the public with research and retrieval of information; provides technical knowledge and coordination in development and implementation of automation projects; provides end-user system support services; performs purchasing and petty cash functions for COB and the Board of Supervisors Offices.

Ten Year Staffing Trend:



Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	32	N/A	32	32	N/A
Total Revenues	8,634	16,000	459,364	5,500	(453,864)	-98.80
Total Requirements	1,903,895	1,914,721	1,832,470	1,969,991	137,521	7.50
Net County Cost	1,895,261	1,898,721	1,373,106	1,964,491	591,385	43.07

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Ten Year Staffing Trend Highlights:

- Increase to staffing in FY 95-96 due to transfer of assessment appeals intake function from the Assessor. COB has been able to maintain level staffing since that time, largely due to automation of previously labor-intensive activities.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Requested FY 00-01 budget is slightly less than forecasted in the Strategic Financial Plan.

Requested FY 00-01 budget is consistent with and represents the resources anticipated to accomplish 2000 Business Plan goals.

COB will continue to pursue automation where efficient and cost-effective.

Changes Included in the Recommended Base Budget:

Due to significant increase in automation and resulting system support needs, a Board Services Specialist position will be exchanged for an Information System Technician.

Detailed budget by expense category and by activity is presented for agency: CLERK OF THE BOARD in the Appendix on page 485.

Highlights of Key Trends:

- After record high assessment appeal filings for 1993-1997, the workload has returned to a manageable level for 1998-1999.
- COB will continue to pursue automation to improve efficiencies and client-service.
- COB will continue to enhance information available on its website.

Budget Units Under Agency Control

No.	Agency Name	Cob - Executive	Board Services	Assessment Appeals	Administration/Files Mgt	Total
011	Clerk Of The Board	233,674	464,213	831,255	440,849	1,969,991
	Total	233,674	464,213	831,255	440,849	1,969,991

017 - COUNTY EXECUTIVE OFFICE

Operational Summary

Mission:

The mission of the County Executive Office is to support and implement Board policy through corporate direction, communication and coordination of strategic and regional planning, and to ensure effective service delivery through efficient management of the County's workforce and resources.

Strategic Goals:

- Support the Board of Supervisors in developing and implementing a long term vision for the County of Orange.
- Continue to develop, implement and communicate the County's Steps to Success management program, promoting the County as an accountable and efficient government organization, partner with the community and foster image as a desirable employer.
- Support the Board in developing and actively pursuing the County's legislative platform.
- Integrate and coordinate County regional planning efforts to ensure the delivery of quality services.
- Provide leadership and services in the development of the County's human resources, technology, financial and administrative infrastructure.
- Support the Board in the implementation of the El Toro reuse project.
- Continue to integrate and strengthen management and internal services within the County Executive Office.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
COUNTY CREDIT RATINGS PER RATING AGENCIES (I.E., MOODY'S, STANDARD & POORS, FITCH) What: Indicates the extent to which the financial community has confidence in overall County management. Why: Credit ratings are the opinion of investors in the ability of entity to honor financial obligations.	Moody's Investors Service issued the County of Orange a rating of Aa3 in September 1999.	Maintain the current Moody's rating of Aa3.	The goal set by the Board in 1997 was to achieve a single "A" rating in four years. The County achieved a double "A" rating (Aa3) in two years.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	15,626,558
Total Final FY 2000-01 Budget:	17,787,005
Percent of County General Fund:	0.86%
Total Employees:	124.00

Key Outcome Measures: (Continued)

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
COUNTY PROPOSED BUDGET CONSISTENCY, MEASURED IN DOLLARS AND PROJECTS, TO STRATEGIC FINANCIAL PLAN What: Indicates extent to which departments consider Strategic Financial Plan to develop programs/budgets. Why: The annual budget implements the first year of the Financial Plan so the two must be consistent.	The Plan for FY 99-00 was \$420 million with 11 strategic priorities. Budget was approximately \$418 million with 10 strategic priorities.	The Plan for FY 00-01 is \$413 million with 10 projects.	Budget was approximately \$418 million with 10 strategic priorities. The FY 99-00 budget was within 0.5% of the plan amount. Ten of the planned projects were funded and one was deferred.
CONSISTENCY OF DEBT REDUCTION COMPARED TO STRATEGIC FINANCIAL PLAN What: Indicates if the County is paying off its debt as scheduled. Why: The more debt is retired the sooner dollars are available to meet the Board's strategic priorities.	The Plan in FY 99-00 was to eliminate 80% of the Pension Obligation Bonds (POBs) through tender offer and 10% through defeasance (total of \$296 million). Actual tender offer eliminated 43%. Defeasance of the remaining 57% is in process.	The target for FY 2000-01 is to eliminate \$20 million of the 1995 Refunding Recovery Bonds.	This will be assessed after the first tender offer is completed.
PERCENT OF TARGETED EMPLOYEES INVOLVED IN CORPORATE MANAGEMENT SYSTEM TRAINING What: Indicate participation of employees in training designed to aid attainment of organizational goals. Why: Training helps align employees with organizational goals, which directly benefits the community.	Of the targeted employees, 300 (nearly 100%) received PIP Trainer Training; 2400 (90%) attended Enlightened Leadership; 250 completed Mediation training, a critical component of PIP; and 150 attended Business Plan Development with 97% reporting that it met or exceeded expectations.	90% employee participation from targeted population for specific training initiatives.	Participation met or exceeded the targeted outcome for each training initiative sponsored by the CEO. In addition, the "Train the Trainer" programs maximize the County's training dollars by providing a core group of employees to facilitate and train as needed.
TREND IN COUNTY OVERHEAD RATE What: Indicates amount spent on overhead versus actual service provision. Why: A lower rate indicates efficient delivery of support services and avails funds for direct services.	This is a new indicator. Data is being compiled.	Currently being defined.	New indicator. Trend will be established over time.
PERCENT OF DEPARTMENT BUSINESS PLANS CONTAINING/REPORTING OUTCOME MEASURES What: To show if programs accomplish intended results and communicate outcomes to the Board and community. Why: To show whether programs accomplish intended results and communicate this to Board and community.	1999 plan was 100 percent of Phase I and II departments to report outcome measures in their Business Plans. Results were 100 percent of Phase I and II and all but one of Phase III departments included measures.	The 2000 target is for 100 percent of departmental Business Plans to report outcome measures.	Our 1999 target was exceeded.
DECREASE IN THE FY 2005/06 PROJECTED FINANCIAL SHORTFALL What: Indicates extent CEO and departments succeed in addressing a projected budget shortfall in FY05-06. Why: The County must have a balanced annual budget.	Assessment will be made after adoption of final FY00-01 budget.	\$5 million reduction.	Many departments submitted budget requests below target. The 2001 Financial Plan will provide an updated projection.

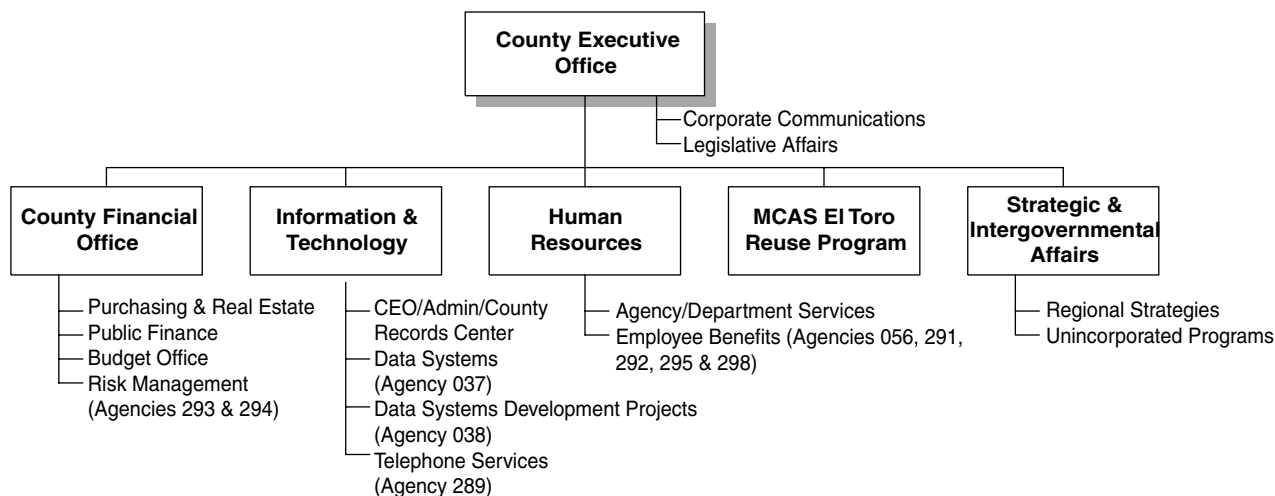
Key Outcome Measures: (Continued)

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
PERCENT OF DEPARTMENTS PARTICIPATING IN CEO APPROVED COUNTYWIDE DATA COMMUNICATIONS INFRASTRUCTURE What: Indicates extent of departments participating in CEO-approved info & technology infrastructure. Why: Participation will enhance communication between departments and provide secure infrastructure.	Continued development of Intranet Data Warehouse to include financial information, developed and implemented Purchasing Intranet web site, and implemented electronic bidding system.	Expectation is for 6 additional departments to migrate.	So far, 17 departments have migrated to approved countywide data communication infrastructure. Several require some clean-up. There are 13 still remaining to be migrated.

Fiscal Year 1999-00 Key Project Accomplishments:

- Updated the Strategic Financial Plan to reduce debt, provide jail beds and fund other strategic priorities. Played a major role in achieving significant credit upgrades from all three rating agencies, the highest being Aa3 from Moody's Investors Service.
- Upgraded critical systems and achieved Y2K compliance, used technology to improve County business processes, such as continued development of Intranet Data Warehouse to include financial information, developed and implemented Purchasing Intranet web site, and implemented electronic bidding system in January 1999.
- Completed preparation for implementing a Performance Incentive Program (PIP), including program adopted by the Board in July 1999; trained 300 County employees to become PIP Trainers; trained 2,500 managers and supervisors; established Labor Management Committees in each department; developed a dispute resolution process and mediation training program for over 250 employees.
- The development of a long-range vision for the County continued with the completion of the first Community Indicators Report for Orange County.
- Completed major regional policy initiatives such as the Fire Service Equity Study/Plan, Sphere of Influence Policy Guidelines, a Strategy for Countywide homeless prevention programs, two major incorporations and one major annexation.
- Implemented Proposition 10 and directly supported the establishment of the new Children and Families Commission.
- Established a new Corporate Communications program office, developed and implemented the "Faces of the County" campaign designed to promote and highlight County services and employees.

Organizational Summary



COUNTY EXECUTIVE OFFICE - Provides leadership and oversight for County operations to ensure fiscal integrity, policy coordination, and general management accountability. Other responsibilities include developing and implementing a comprehensive and coordinated communications strategy for the County for the purpose of promoting County programs and activities and coordinating all federal and state legislative advocacy efforts.

COUNTY FINANCIAL OFFICE - Provides leadership and manages the overall financial operations of the County. Major responsibilities include long-range strategic financial planning, public finance, risk management, budget, corporate purchasing and real estate support.

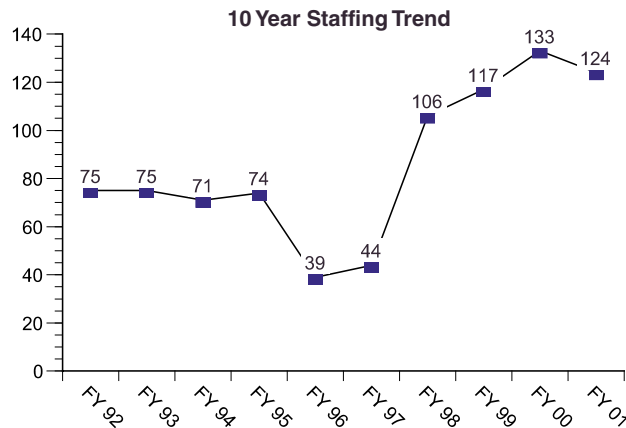
INFORMATION & TECHNOLOGY - Provides leadership in planning and implementing corporate data communications and technology investments to achieve County goals and objectives. Major responsibilities include Data Center operations, wide and local area network operation and support, applications development and programming, and Telephone Services. This Office also provides administrative support to the County Executive Office and management of a comprehensive countywide Records Management Program.

HUMAN RESOURCES - Provides leadership in change management, and in developing organizational design, best practices and people strategies that allow the County to attract, select, and retain business-required talent. Major responsibilities include labor contract negotiation and interpretation, development of human resource policy and program initiatives, policy compliance auditing, benefits administration, and employee development and training programs.

MCAS EL TORO - Implements Board policy in regard to planning and outreach efforts required for the ultimate conveyance and reuse of the former El Toro Marine Corps Air Station.

STRATEGIC & INTERGOV AFFAIRS - Provides leadership in the planning and establishment of effective governance structures and relationships for the accomplishment of County corporate, as well as regional goals and objectives. Major responsibilities include administering the Orange County Development Authority, the Overall Economic Development Program, the Office of Protocol and tourism activities.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY97/98, as a result of County restructuring, the Office of Human Resources (HR), Purchasing, Real Estate, and the Records Management Program (Record Center), and an accompanying 62 positions, merged into the County Executive Office. Prior to FY97/98, the Office of HR was an independent operating agency, and Purchasing, Real Estate, and the County Records Center were divisions within General Services Agency, which was disbanded during the restructuring process.
- In FY98/99, positions increased to support strategic priorities and other activities, such as Real Estate, Homeless Issues Coordination, and El Toro Master Development Program. This included position transfers from other operating agencies, i.e., PF&RD and HCD, to the CEO, as well as some limited-term positions.

- In FY99/00, positions increased to support strategic priorities. This included a position transfer from SSA, ongoing program support conversions from extra help to regular, and limited-term positions to support the El Toro Master Development Program.
- In FY00/01, positions decreased as limited term positions related to El Toro MCAS were deleted.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The County Executive Office will lead the Board's strategic planning process by updating the Strategic Financial Plan and continued development and implementation of the "Steps to Success" Program and coordinating regional planning efforts.

Changes Included in the Recommended Base Budget:

The FY00-01 budget reflects a minor reorganization of the Corporate Communications, Strategic & Intergovernmental Affairs and El Toro program support areas. Revenue budget is down approximately 33% due to expiring one-time revenues and changes due to Measure F and its impact on the El Toro Reuse Project in FY00-01, including corresponding decreases in spending. FY00-01 Services and Supplies budget is level and Net County Cost is below target.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	133	N/A	124	124	N/A
Total Revenues	3,808,787	3,896,394	4,987,526	3,259,718	(1,727,808)	-34.64
Total Requirements	12,497,686	16,903,484	15,036,217	17,787,005	2,750,788	18.29
Net County Cost	8,688,899	13,007,090	10,048,691	14,527,287	4,478,596	44.57

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: COUNTY EXECUTIVE OFFICE in the Appendix on page 486.

Highlights of Key Trends:

- Continuing support for the Board of Supervisors in developing and implementing its vision for the County and support for the County's Steps to Success management program.

Budget Units Under Agency Control

No.	Agency Name	County Executive Office	County Financial Office	Information & Technology	Human Resources	Mcas El Toro	Strategic & Intergov Affairs	Total
016	Recovery Cop Lease Financing	0	77,008,500	0	0	0	0	77,008,500
017	County Executive Office	2,742,122	6,179,926	1,541,641	4,713,118	182,737	2,427,461	17,787,005
018	Professional Consultants Recovery	0	165,673	0	0	0	0	165,673
019	Capital Acquisition Financing	0	7,249,474	0	0	0	0	7,249,474
023	Protocol Office	0	190,000	0	0	0	0	190,000
036	Capital Projects	0	40,152,858	0	0	0	0	40,152,858
037	Data Systems	0	0	13,637,867	0	0	0	13,637,867
038	Data Systems Development Projects	0	0	8,693,021	0	0	0	8,693,021
056	Employee Benefits	0	0	0	4,808,726	0	0	4,808,726
081	Trial Courts	0	69,176,466	0	0	0	0	69,176,466
099	Provision For Contingencies	0	21,000,000	0	0	0	0	21,000,000
104	Criminal Justice Facilities - Aco	0	7,392,237	0	0	0	0	7,392,237
105	Courthouse Temporary Construction	0	4,816,999	0	0	0	0	4,816,999
135	Real Estate Development Program	0	173,773	0	0	0	0	173,773
13A	Litigation Reserve Escrow	0	171,231	0	0	0	0	171,231
13D	TSR Tax-exempt DS Fund	0	29,720,000	0	0	0	0	29,720,000
13E	TSR Taxable DS Fund	0	16,500,000	0	0	0	0	16,500,000
13F	TSR Tax-exempt Proceeds	0	145,000,000	0	0	0	0	145,000,000
13G	TSR Non-profit Endowment FD	0	82,310,000	0	0	0	0	82,310,000
13H	TSR Residual Fund	0	8,425,000	0	0	0	0	8,425,000
14B	County Public Safety Sales Tax Excess Revenue	0	32,042,666	0	0	0	0	32,042,666
14F	Deferred Compensation Reimbursement (ceo)	0	0	0	7,772,226	0	0	7,772,226
14K	Probate Court Imaging System	0	48,121	0	0	0	0	48,121
14L	Local Law Enf Block Grant	0	266,126	0	0	0	0	266,126
14M	Local Redevelopment Authority	0	12,621,502	0	0	0	0	12,621,502
14N	Superior Court ICMS Phase III Acquisition	0	4,709,743	0	0	0	0	4,709,743

Budget Units Under Agency Control

No.	Agency Name	County Executive Office	County Financial Office	Information & Technology	Human Resources	Mcas El Toro	Strategic & Intergov Affairs	Total
14S	OC Children & Families Commission	0	0	0	0	0	6,820,000	6,820,000
14U	Court Facilities Fund	0	2,844,100	0	0	0	0	2,844,100
14V	Debt Prepayment Fund	0	273,119,747	0	0	0	0	273,119,747
14X	Tobacco Settlement Fund	0	32,894,000	0	0	0	0	32,894,000
14Y	Indemnification Reserve	0	1,063,105	0	0	0	0	1,063,105
14Z	Litigation Reserve	0	2,126,210	0	0	0	0	2,126,210
15J	Pension Obligation Bonds Debt Service	0	37,146,000	0	0	0	0	37,146,000
15P	Refunding Recovery Bonds	0	45,643,515	0	0	0	0	45,643,515
15R	Debt Reduc/future Essential Operating Requirements	0	2,461,505	0	0	0	0	2,461,505
15S	Designated Special Revenue	0	87,531,000	0	0	0	0	87,531,000
15T	Restricted Refinanc'g Proceeds	0	1,044,255	0	0	0	0	1,044,255
15V	Superior Court ICMS Phase II Acquisition	0	437,787	0	0	0	0	437,787
289	Telephone ISF	0	0	17,799,805	0	0	0	17,799,805
291	Unemployment ISF	0	0	0	2,930,100	0	0	2,930,100
292	County Indemnity Health ISF	0	0	0	43,324,553	0	0	43,324,553
293	Workers' Compensation ISF	0	18,775,000	0	0	0	0	18,775,000
294	Property & Casualty Risk ISF	0	22,910,419	0	0	0	0	22,910,419
295	Retiree Medical ISF	0	0	0	33,307,359	0	0	33,307,359
298	Self-insured Benefits ISF	0	0	0	5,714,055	0	0	5,714,055
599	OC Special Financing Authority	0	135,123,867	0	0	0	0	135,123,867
9A0	Public Financing Program (Pgm III)	0	0	0	0	0	54,701,742	54,701,742
9B0	Public Financing Program (pgm V)	0	83,653,192	0	0	0	0	83,653,192
9C0	Public Financing Program (pgm VI)	0	233,222,389	0	0	0	0	233,222,389
Total		2,742,122	1,545,316,386	41,672,334	102,570,137	182,737	63,949,203	1,756,432,919

023 - PROTOCOL OFFICE

Operational Summary

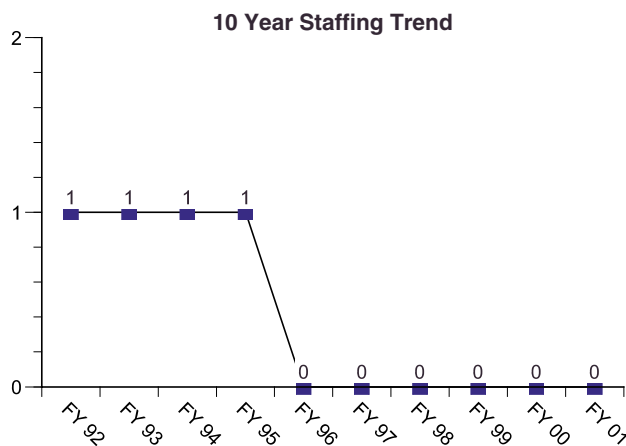
Agency Description:

To establish an international identity for Orange County as a dynamic commercial, scientific, and cultural community. To promote interaction between the Orange County business and social community and international leaders to further the economic and cultural development of the County. To stimulate international investment and trade by providing foreign dignitaries with assistance in organizing their visits and extending local courtesies, arranging reception, and media coverage.

Strategic Goals:

- Establish a strategic alliance with international business functions in Orange County.
- Establish and maintain a database of regional and international contacts, travel and customs information, and goods and services of every country.
- Establish an internet presence for the Office of Protocol on the Orange County Website.
- Support and promote international business.
- Act as the international port of Orange County.

Ten Year Staffing Trend:



At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	146,808
Total Final FY 2000-01 Budget:	190,000
Percent of County General Fund:	0.01%
Total Employees:	0.00

Ten Year Staffing Trend Highlights:

- The only regular County position was eliminated after the bankruptcy and the office was staffed by volunteers. Now the office is staffed by one paid contract employee (not a regular County position) and extra-help.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Office of Protocol through its primary mission to expand and support international business opportunities, will help the County of Orange to expand its economic prospects for greater prosperity for its citizens.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Revenues	(5)	0	0	0	0	0.00
Total Requirements	22,897	190,000	149,201	190,000	40,799	27.34
Net County Cost	22,902	190,000	149,201	190,000	40,799	27.34

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: PROTOCOL OFFICE in the Appendix on page 487.

037 - DATA SYSTEMS

Operational Summary

Agency Description:

The Data Systems Division of CEO/Information and Technology provides centralized information and technology services to County Agencies and Departments. The Division operates the County Data Center, staffed by a Facilities Management Operator (FMO). The Data Center houses main-frame computers, departmental mini computers and is the major data communications hub for County computer networks. It also serves as a Southern California regional data

communications hub for State computer networks. The Division provides maintenance and operational support for existing technology. The Division supports Data Warehousing Technology, County Local-Area Networks (LAN's), Wide-Area Networks (WAN's), Internet/Intranet/Extranet technologies, and e-Business solutions.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	13,931,333
Total Final FY 2000-01 Budget:	13,637,867
Percent of County General Fund:	0.66%
Total Employees:	21.00

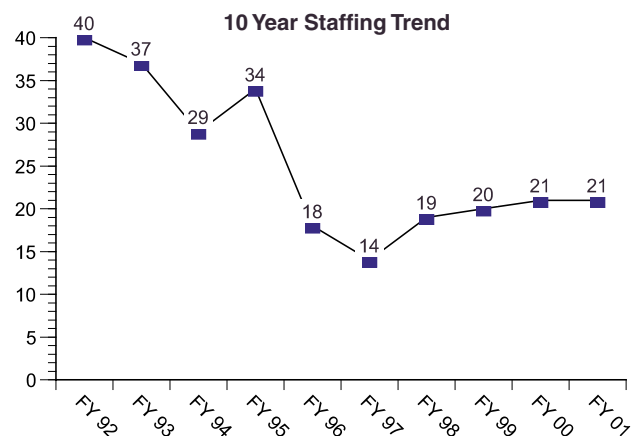
Strategic Goals:

- Continue to implement hardware and software standards designed to avoid "islands" of non-compatible systems. Encourage the cost-effective use of common technology tools and update these standards regularly. Maintain a strict security model that allows County agencies and departments to utilize web and other technologies to make services and data available to County employees, the public, and other organizations in a secure environment. Implement one or more new Web-Based applications using the County's Intranet. Implement e-business solutions for Orange County.

Fiscal Year 1999-00 Key Project Accomplishments:

- Implemented hardware and software standards. Implemented security model that allows County agencies and departments to utilize web technology to make their services and data available to County employees, the public, and other organizations. Provided secure remote access. Provided the infrastructure for access to the Internet, County Extranet and Intranet applications. Achieved success in planning, coordinating and implementing solutions to Y2K problems.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- There are no recent significant changes in the Data Systems staffing.

Changes Included in the Recommended Base Budget:

Due to the proposed transfer to the Sheriff's Department, the FY 2000-01 Data Systems base budget has been reduced by the approximate cost for ongoing expenses that support the Unisys System Processing Environment at the Data Center.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Take the lead in proposing and implementing new technology solutions to strengthen, integrate and support the County Data, Voice and Network infrastructures so that County Departments and Agencies are better able to meet their goals.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	21	N/A	21	21	N/A
Total Revenues	5,237,836	6,930,359	4,763,410	4,906,795	143,385	3.01
Total Requirements	5,282,794	18,519,090	8,714,155	13,637,867	4,923,712	56.50
Net County Cost	44,958	11,588,731	3,950,745	8,731,072	4,780,327	121.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: DATA SYSTEMS in the Appendix on page 488.

Highlights of Key Trends:

- Two key trends in information technology are Data Sharing using data warehousing techniques, and Self Service, using browser technology. The Chief Information Officer is actively and aggressively implementing systems that support these trends.

135 - REAL ESTATE DEVELOPMENT PROGRAM

Operational Summary

Agency Description:

This Fund contains appropriations for up-front costs related to real estate development projects such as advance planning, appraisals, advertising, etc. Revenue from such projects is then transferred to the General Fund. Rents from automated teller machines, cafeterias, and vendor carts are the primary sources of ongoing revenue.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	228,074
Total Final FY 2000-01 Budget:	173,773
Percent of County General Fund:	N/A
Total Employees:	0.00

Fiscal Year 1999-00 Key Project Accomplishments:

- \$227,000 was transferred to the General Fund, primarily from ongoing rents and fund balance carried forward from FY 1998-99.

Budget Summary

Changes Included in the Recommended Base Budget:

Transfer to the General Fund decreases by \$73,000 due to the reduction in Fund Balance Available caused by the transfer of \$227,000 to the General Fund in FY 1999-00.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Revenues	221,832	211,758	170,956	126,888	(44,068)	-25.78
Total Requirements	425,499	359,449	228,074	173,773	(54,301)	-23.81
FBA	368,698	147,691	165,030	46,885	(118,145)	-71.59

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: REAL ESTATE DEVELOPMENT PROGRAM in the Appendix on page 489.

Highlights of Key Trends:

- Rents are expected to remain stable over the next 5

years. There are no significant one-time revenue generating projects anticipated.

14M - LOCAL REDEVELOPMENT AUTHORITY

Operational Summary

Agency Description:

The mission of the Local Redevelopment Authority is to implement Board policy in regard to planning efforts required for the ultimate conveyance and reuse of the former El Toro Marine Corps Air Station.

Strategic Goals:

- There are no strategic goals for this agency. Refer to Agency 017, County Executive Office (CEO).

Fiscal Year 1999-00 Key Project Accomplishments:

- The MCAS El Toro Master Development Program completed the preparation of an Airport System Master Plan and accompanying Draft Environmental Impact Report for the proposed reuse of MCAS El Toro.

MASTER DEVELOPMENT PROGRAM - On March 7, 2000, the voters of Orange County approved Measure F, The Safe and Healthy Communities Initiative. Section four (4) of the Measure places limits on the County pertaining to the expenditure of funds for, among other things, a civilian airport project. On April 7, 2000, the provisions of Measure F became effective.

Litigation was brought by Citizens for Jobs and the Economy, The City of Newport Beach, and other parties, and is currently pending, which challenges the legal validity of Measure F. The County is neutral regarding this litigation, except that the County is seeking relief from the expenditure limitations contained in Section 4 of Measure F.

Pursuant to a stay order issued by the Court on May 4, the Board of Supervisors has authorized certain aviation-related expenditures pending a final court determination of the validity of the expenditure limitations contained in Measure F.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	18,942,275
Total Final FY 2000-01 Budget:	12,621,502
Percent of County General Fund:	N/A
Total Employees:	0.00

NON-AVIATION PLANNING - Includes General Fund appropriations for non-aviation planning purposes.

Budget Summary

Changes Included in the Recommended Base Budget:

In late FY 99/00, the non-aviation related Interim Use Activity (LRA-2) of the LRA was operationally transferred to John Wayne Airport. This reorganization reduced the LRA's FY 00/01 base budget by approximately fifty percent (50%).

Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
Local Redevelopment Authority-- Aviation Planning Option Amount:\$ 2,000,000	Set aside funds for aviation-related planning option.	N/A. Board introduced at June 6 budget hearing.	14M-001
Local Redevelopment Authority-- Non-Aviation Planning Study Amount:\$ 2,175,139	Operating transfer to fund General Fund non-aviation planning study.	N/A. Board introduced at June 6 budget hearing.	14M-002

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Revenues	8,088,423	18,938,599	15,156,870	12,621,502	(2,535,368)	-16.73
Total Requirements	10,359,420	18,938,599	16,830,562	12,621,502	(4,209,060)	-25.01
FBA	990,732	0	31,937	0	(31,937)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: LOCAL REDEVELOPMENT AUTHORITY in the Appendix on page 490.

025 - COUNTY COUNSEL

Operational Summary

Mission:

To excel at providing high quality legal advice and representation to the Board of Supervisors, elected and appointed County department heads, County agencies/departments and staff, special districts and the courts. To facilitate achievement of the goal of County government.

Strategic Goals:

- Deliver all legal services to our clients as efficiently and economically as possible, in accordance with high ethical and professional standards.
- Provide highly competent legal advice to our clients on matters related to their public duties and responsibilities in the administration of the public's business.
- Effectively prosecute and defend civil actions in which our clients are involved.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
PERCENT OF CLIENT AGENCIES RATING QUALITY & RESPONSIVENESS OF ADVISORY SERVICES AS GOOD OR BETTER. What: Measurement of quality and effectiveness of services provided. Why: Client satisfaction is the primary measure of success for a service agency.	Based on 1998/99 survey, 100% of client agencies rated advisory services as good or better in terms of timeliness, quality, and responsiveness. The 1999/00 survey is not yet completed.	County Counsel's target is to continue to be rated as good or better by 100% of its client agencies in terms of timeliness, quality, and responsiveness.	Based on survey results and ongoing dialog with clients, County Counsel is doing well in the area of providing satisfactory advisory legal services in terms of timeliness, quality, and responsiveness.
PERCENT OF CLIENT AGENCIES RATING QUALITY & RESPONSIVENESS OF LITIGATION SERVICES AS GOOD OR BETTER. What: Measurement of quality and effectiveness of services provided. Why: Client satisfaction is the primary measure of success for a service agency.	Based on 1998/99 survey, 100% of client agencies rated litigation services as good or better in terms of timeliness, quality, and effectiveness. The 1999/00 survey is not yet completed.	County Counsel's target is to continue to be rated as good or better by 100% of its clients in terms of timeliness, quality, and effectiveness of services provided.	Based on survey results and ongoing dialog with clients, County Counsel is doing well in the area of providing satisfactory litigation legal services in terms of timeliness, quality, and responsiveness.
PERCENT OF CLIENT REQUESTS FOR LEGAL ADVICE/SERVICE RESPONDED TO WITHIN 30 DAYS. What: Measurement of timeliness of service. Why: Provides measure of quality and effectiveness of services provided.	In May, 1998, there were 165 pending client requests that required more than 30 days to provide a response; this number was reduced to 100 by August, 1999.	County Counsel's target for FY 2000-01 is to reduce the number of requests for legal advice/service that are over thirty days old to seventy.	Based on progress to date, County Counsel is doing very well to meet its goal of decreasing the time required to respond to requests for legal advice/service to thirty days or less.

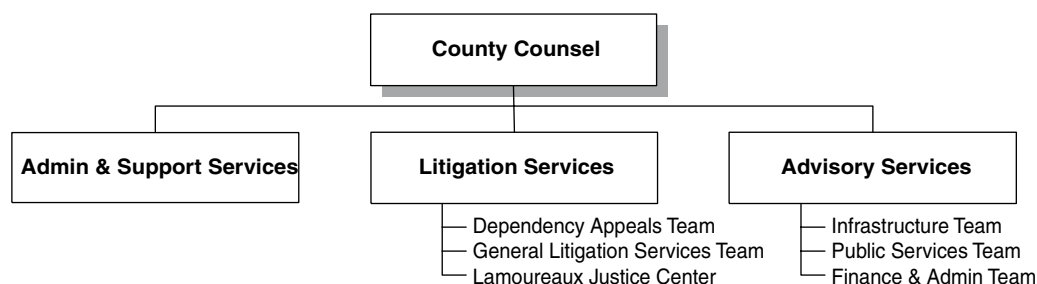
Key Outcome Measures: (Continued)

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
PERCENT OF WRITTEN OPINIONS CHALLENGED IN COURT OR ADMINISTRATIVE PROCEEDINGS. What: Measure of the quality of legal advice. Why: Provides measure of quality and effectiveness of services provided.	There were no written opinions challenged in court or administrative proceedings during FY 1999/00.	County Counsel's target for FY 2000-01 is to continue its history of having no written opinions challenged in court or administrative proceedings.	County Counsel is doing very well in producing quality written opinions which stand up to the scrutiny of the marketplace.
PERCENT OF CHALLENGED WRITTEN OPINIONS WHICH ARE UPHELD. What: Measures the quality of services provided by County Counsel. Why: Provides measure of quality and effectiveness of services provided.	To date, there have been no County Counsel written opinions challenged in courts or administrative proceedings.	County Counsel's target for FY 2000-01 and the future is to continue to provide high quality written opinions that will not be challenged in courts or administrative proceedings.	County Counsel is providing high quality written opinions which are not overturned by courts or administrative tribunals.

Fiscal Year 1999-00 Key Project Accomplishments:

- Developed protocol for joint review of completed litigation and other significant legal matters.
- Continued MCLE training for attorneys; developed and conducted sessions.
- Implemented a Case Management System; implemented use of Internet for legal research; increased use of office automation software.
- Implemented a system for computerized research and retrieval of opinions.
- Negotiated and implemented a unique Performance Incentive Plan (PIP) with County Counsel attorneys.

Organizational Summary



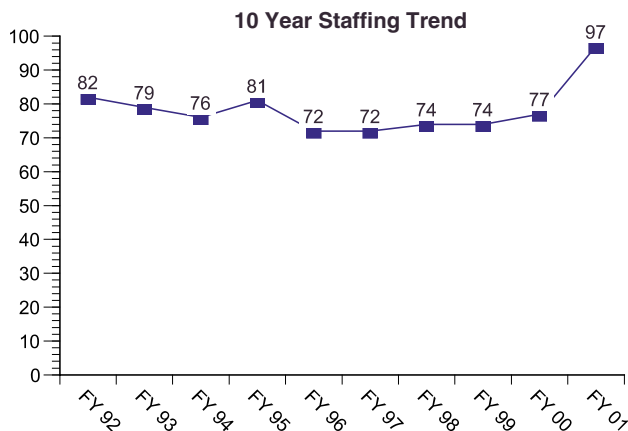
COUNTY COUNSEL - EXECUTIVE - Provides executive management oversight for department. Attends Board of Supervisors' meetings and provides legal services to the Board of Supervisors.

ADVISORY SERVICES - Provides legal advice to officers and employees of the County on matters relating to their duties and responsibilities in the administration of the public business. Drafts and reviews legal opinions, contracts, leases, licenses, permits, deeds and conveyances, franchises and city-County agreements, Ordinances, Resolutions, and bills for introduction in the Legislature. Attends meetings of the Board of Supervisors and other County boards and commissions.

LITIGATION SERVICES - Prosecutes and defends civil actions in which the County or Board-governed districts are involved such as eminent domain proceedings, tax cases, zoning matters, environmental and contract actions, damage suits, and election matters. Provides legal services to the Public Administrator/Public Guardian in conservatorship matters and legal services to the Social Services Agency in Juvenile Court matters concerning abused, abandoned, or neglected children.

ADMINISTRATIVE SUPPORT - Provides administrative, clerical, and general support for the County Counsel and the two other divisions. Responsible for secretarial support to the attorneys, law library support and resources, human resources functions, budget, records management, computer systems and network administration, accounting, safety, and purchasing.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Twenty positions were added in FY 00/01 in response to client department requests for additional services in the areas of SSA/Juvenile Dependency and CSA/PA-PG LPS/Probate and for added El Toro litigation support.

- Five positions were added from FY 95/96 to FY 99/00 to meet increased service requests by client departments.
- Nine positions were deleted in FY 94/95 due to the bankruptcy.
- One position was deleted from FY 91/92 to FY 93/94. During this period the number of positions fluctuated from a high of 82 in FY 91/92 to a low of 76 in FY 93/94 in response to changing requests for services by client departments.

Budget Summary

Plan for Support of the County's Strategic Priorities:

County Counsel will continue to improve efficiencies, effectiveness, and economies within the department through expanded use of technology for communications, document review and production, and legal research. Staff will also continue to focus on successful implementation of the organizational performance measurement program (ROG), the attorney pay for performance program, and the employee pay for performance program (PIP). County Counsel will continue to use contractors in lieu of adding staff when cost effective.

Changes Included in the Recommended Base Budget:

At the request of SSA, nine positions were added to provide additional support for juvenile dependency cases and, at the request of CSA, two positions were added to provide additional support for LPS/Probate cases.

Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
Litigation Services	Litigation support for El Toro Reuse matters.	Provide approximately 12,000 hours of attorney services.	025-003
Amount: \$ 926,872			

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	77	N/A	97	97	N/A
Total Revenues	1,543,718	3,551,450	1,403,663	4,422,150	3,018,487	215.04
Total Requirements	4,094,658	6,850,784	4,619,335	7,319,787	2,700,452	58.46
Net County Cost	2,550,940	3,299,334	3,215,672	2,897,637	(318,035)	-9.89

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: COUNTY COUNSEL in the Appendix on page 491.

Highlights of Key Trends:

- Increasing client caseloads in areas of juvenile dependency, LPS, Probate, and Adult Protective Services is requiring increasing legal support, particularly in the area of litigation. Increasing airport litigation is expected to generate additional staff requirements.

Budget Units Under Agency Control

No.	Agency Name	County Counsel - Executive	Advisory Services	Litigation Services	Administrative Support	Total
025	County Counsel	229,870	2,515,414	4,448,267	126,236	7,319,787
	Total	229,870	2,515,414	4,448,267	126,236	7,319,787

031 - REGISTRATION AND ELECTIONS

Operational Summary

Mission:

To ensure the integrity of the County's election process through administration of all federal, state and local election laws in a uniform, consistent and accessible manner with the highest possible degree of professionalism. Further, to promote public confidence and increased participation by all eligible Orange County citizens in the election process.

Strategic Goals:

- Develop and implement new methods of informing the electorate regarding the process of registering and voting which are both convenient and user friendly to our citizens.
- Pursue all cost effective methods of ensuring the highest level of election integrity in all Orange County voter registration and election processes.
- Improve both the efficiency and variety of election services and operations without negatively impacting County costs.

Key Outcome Measures:

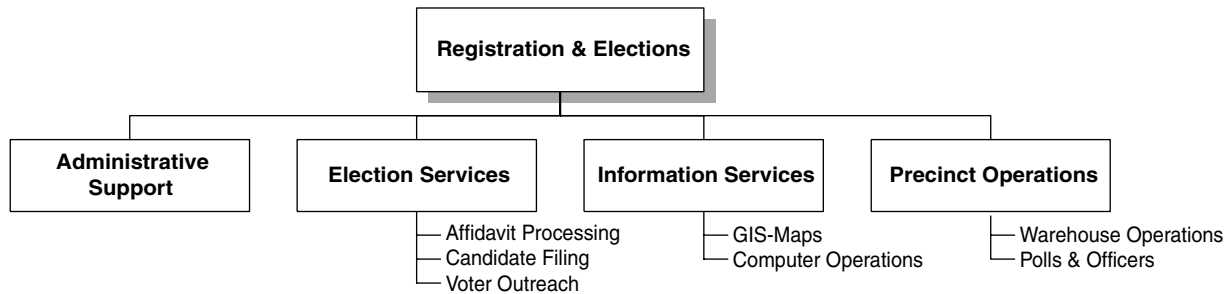
Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
NUMBER OF ELECTIONS CONDUCTED ACCURATELY AND IN A TIMELY MANNER. What: Maintain integrity of elections. Why: Maintain voter confidence.	All elections met or exceeded expectations.	Primary and three special bond elections conducted in a timely manner.	All elections conducted accurately within deadlines.
NUMBER OF VOTER REGISTRATION AFFIDAVITS DISTRIBUTED THROUGH NON-MANDATORY PROGRAMS. What: Registering voters. Why: To increase voter participation.	Established distribution plan.	Establish baseline data of 106,000 for major election cycle.	On target and continuing.
NUMBER OF ELECTION PERIOD HITS TO DEPARTMENT'S INTERNET SITE. What: Increase awareness. Why: To help educate voters.	Primary 2000 to establish election cycle baseline.	Establish baseline data for a major election.	13,857 hits on election day.
CUSTOMER SATISFACTION WITH SERVICES. What: Customer response to survey. Why: To improve service to customers.	Developed survey questions and distribution plan.	Favorable comments by a majority of voters.	Analysis shows over 90% of respondents are satisfied with services received.

Fiscal Year 1999-00 Key Project Accomplishments:

- Developed and implemented new methods of informing the electorate regarding the process of registering and voting which are both convenient and user friendly to our citizens. We have expanded our outreach program to become more responsive to the Hispanic and Vietnamese communities and producing all election materials in both languages.

- Pursued cost-effective methods of ensuring the highest level of election integrity in all Orange County voter registration and election processes. We are using the current year as the baseline for major election cycle years.
- Improved both the efficiency and variety of election services and operations without negatively impacting County costs. We are expanding our computer products which are offered for sale to include variations of data and media currently available.

Organizational Summary



REGISTRAR OF VOTERS - Oversee all functions of the department.

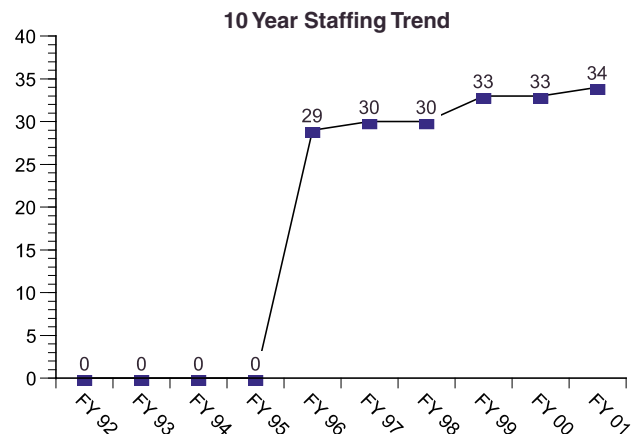
R&E ADMINISTRATIVE SUPPORT - Provide purchasing, human resources, fiscal management and budget support functions.

R&E ELECTION SERVICES - Provide voter/candidate/balloting services. Maintain voter file.

R&E INFORMATION SERVICES - Maintain election and district data bases/programs, voter file, GIS, 5 LANS.

R&E PRECINCT OPERATIONS - Recruit polls/workers for 1700 polling places. Label/mail 1.2 million sample ballots.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- The Registration & Elections Department was a budget unit within the General Services Agency with a staff as high as 58 but had decreased to 48 by FY 94-95 and then to 29 in FY 95-96 as a result of the bankruptcy.
- With addition of System/Programmer Analyst to maintain existing networks and provide training and other assistance to users, no staffing increases expected.

Budget Summary

Plan for Support of the County's Strategic Priorities:

It is consistent with the departmental business plan as all functions within this department are driven toward conducting elections at the most efficient, cost effective level.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	33	N/A	34	34	N/A
Total Revenues	3,004,524	496,200	1,523,708	1,928,200	404,492	26.55
Total Requirements	4,959,577	6,419,087	6,254,204	6,485,617	231,413	3.70
Net County Cost	1,955,053	5,922,887	4,730,496	4,557,417	(173,079)	-3.66

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: REGISTRATION AND ELECTIONS in the Appendix on page 492.

Highlights of Key Trends:

- Exploring more automated systems, requiring technical expertise of systems person.

Budget Units Under Agency Control

No.	Agency Name	Registrar Of Voters	R&E Administrative Support	R&E Election Services	R&E Information Services	R&E Precinct Operations	Total
031	Registration And Elections	103,804	3,102,310	817,567	990,972	1,470,964	6,485,617
	Total	103,804	3,102,310	817,567	990,972	1,470,964	6,485,617

059 - CLERK-RECORDER

Operational Summary

Mission:

To provide services to the public in a manner that exemplifies the highest standards of courtesy, cost effectiveness, and performance as well as to pursue new technologies aimed at making public records accessible to the public in a prompt and convenient manner.

Strategic Goals:

- Reduce costs while increasing the timeliness of services.
- Make more services available in homes and offices.
- Offer additional information to the public, commercial users and other county/state agencies on the internet.
- Continue the Clerk-Recorder's Office downsizing.
- Increase the security surrounding Orange County's public records and provide for business continuity in the event of a catastrophe.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
REDUCE STAFFING AS NECESSARY TO MAINTAIN NET COUNTY CONTRIBUTION. What: As the volume of recordings diminishes, fewer personnel are required. Why: Reductions in personnel reduces department expense and results in lower costs to the public.	Staffing levels were below budget throughout the year.	Implement additional staffing reductions in light of reduced recordings.	We have been successful in reducing staffing since FY 94/95 from a level of 114 to a level of 96 for FY 00/01.
IMPROVE INTERNET ACCESS/SERVICE TO PUBLIC TO SATISFY DEMAND. What: Allows public to transact secure business w/ department w/o necessity of coming to Santa Ana. Why: The public can obtain information and/or documents at a lower cost.	Implemented Internet ordering of vitals certificates.	Complete installation of an ATM line for faster, more expansive and secure Internet transactions.	We now have an Internet site that allows the public to order copies of birth, death and marriage certificates and to conduct Fictitious Business Name searches.
REDUCE TIME FOR RETURN OF DOCUMENTS TO PUBLIC TO SATISFY CUSTOMER DEMAND. What: After being recorded, documents are returned to the public within 24 hours. Why: Public has access to recorded documents within short timeframe thereby meeting their requirements.	Documents are now returned within 24 hours.	Maintain current status of 24 hour turnaround.	From a peak of 12 days backlog, we've reduced it to 24 hours.

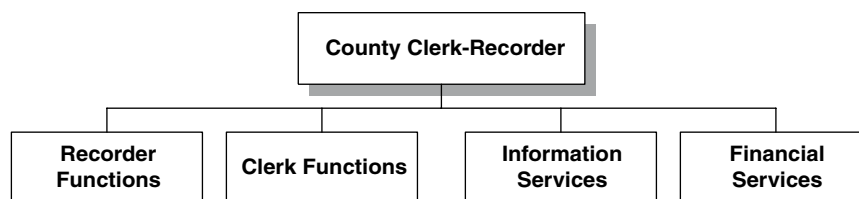
Key Outcome Measures: (Continued)

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
IMPROVE CONTRIBUTION TO COUNTY GENERAL FUND TO PROVIDE RESOURCES FOR OTHER AGENCIES. What: Revenues in excess of expenses are made available to the County General Fund. Why: Allows essential programs within other agencies to be funded.	Net County Contribution will exceed \$5.6 million.	Our Net County Contribution will decline to \$5.2 million due to reduced document recordings.	We continue to contribute to the General Fund even though revenues decline. Expenditures have been closely monitored and minimized when and where appropriate.

Fiscal Year 1999-00 Key Project Accomplishments:

- Developed a security and business continuity plan.
- Introduced five new services for Internet users.
- Implemented three new Y2K compliant systems.
- Began migration of electronic recording from T1 lines to the Internet.
- Implemented a program aimed at preventing fraud by use of public records to establish false identification.

Organizational Summary



COUNTY CLERK-RECORDER - An elected official and administrative staff who directs the activities of the department in satisfying the needs of the public regarding the recordation of documents, filing of birth, death and marriage records, issuing marriage licenses, and filing Fictitious Business Names, etc.

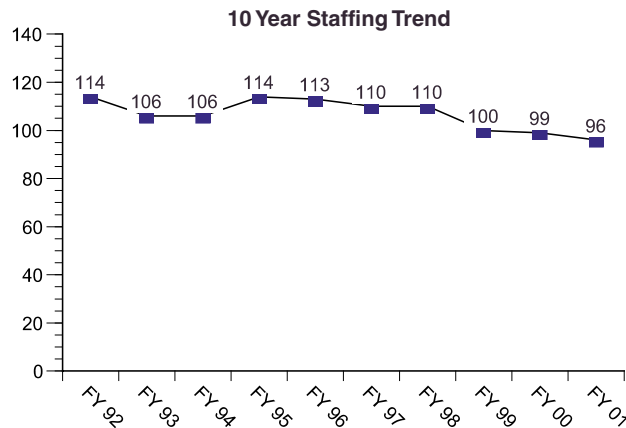
RECORDER FUNCTIONS - Assists the public and title companies in recording documents pertaining to real property transactions. Included in this process is the examination of documents to determine recordability; recording and indexing documents, and optically imaging all recorded documents for storage and retrieval.

CLERK FUNCTIONS - This activity is responsible for issuing marriage licenses and performing wedding ceremonies. It also registers Notary Publics, Process Servers, Professional Photocopiers, and Unlawful Detainer Assistants; files documents related to Fictitious Business Name registrations and Environmental Impact Reports; and produces copies of recorded documents and issues birth, death, and marriage certificates.

INFORMATION SYSTEMS - Provides technical and user support for all automated systems within the department. Provides both short and long term automation planning, systems installation, user training, systems maintenance, and telecommunications support.

FINANCIAL SERVICES - Collects and accounts for the proper fees and taxes for all public transactions. Administers trust funds, distributes documentary transfer tax to cities, and transmits fees to state agencies. Prepares department budgets, monitors and analyzes expenditures, and prepares statistical reports.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Staff reduced since FY 94/95 as a result of automation, among the improvements are:
- Electronic Recording.
- Document Imaging.
- New Marriage License System.

- New Grantor/Grantee Indexing System.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Clerk-Recorder continues to pursue automation within the department in order to improve efficiency and responsiveness to the demands of the public while at the same time reducing staff and minimizing expenditures in support of the County's goals.

Changes Included in the Recommended Base Budget:

The Clerk-Recorder has reduced staffing of 3 positions, from 99 in Fiscal Year 1999-00 to 96 for Fiscal Year 2000-01.

Expenditures are also being reduced as maintenance on existing systems will be performed by department personnel versus contracting, as had been done in prior years.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	99	N/A	96	96	N/A
Total Revenues	12,661,583	10,801,000	11,453,438	9,684,500	(1,768,938)	-15.44
Total Requirements	4,927,866	4,368,328	5,463,128	4,502,819	(960,309)	-17.58
Net County Cost	(7,733,717)	(6,432,672)	(5,990,310)	(5,181,681)	808,629	-13.50

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: CLERK-RECORDER in the Appendix on page 493.

Highlights of Key Trends:

- Recording revenues, the largest segment of the department's revenues, are anticipated to decline as they are directly related to real property transactions and interest rates.
- All other revenues, such as those from the Clerk functions, are expected to remain at existing levels or increase slightly.

Budget Units Under Agency Control

No.	Agency Name	County Clerk-recorder	Recorder Functions	Clerk Functions	Information Systems	Financial Services	Total
059	Clerk-recorder	1,278,538	1,754,151	773,465	383,874	312,791	4,502,819
	Total	1,278,538	1,754,151	773,465	383,874	312,791	4,502,819

074 - TREASURER-TAX COLLECTOR

Operational Summary

Mission:

To provide efficient and effective investment, cash management and property tax collections services for the County, cities, special districts and school districts.

Strategic Goals:

- Continue to provide an effective, responsive, competitive organizational and operating structure.
- Increase Department value and goodwill.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
NET INVESTMENT RETURN. What: Obtain a portfolio yield that meets or exceeds the 90-day US T-Bill and money market benchmarks. Why: To continue to provide efficient and effective investments to our clients.	Exceeded T-Bill by 71 basis points. Exceeded money market benchmark by 24 basis points.	Continue to exceed benchmarks.	On target.
ADMINISTRATION FEE CHARGED TO POOL PARTICIPANTS. What: Decrease administration fee. Why: To provide a modest investment return to pool participants with minimum administrative costs.	Decreased by approximately 3 basis points.	To decrease ¾ basis point.	On target.
RATING OF INVESTMENT POOL. What: Maintain highest rating. Why: To enhance public confidence.	Reaffirmed AAA/V1+ rating.	Maintain rating.	On target.
STATE PROPERTY TAX COLLECTION RATES FOR SECURED AND UNSECURED PROPERTY. What: Exceed State property tax collection rates for secured & unsecured prop by minimizing unpaid taxes. Why: To maximize collections in property taxes for service recipients and County General Fund.	Maintained secured collection percentage ranking at 5th highest. Improved unsecured collection percentage from 13th to 7th highest.	Maintain percentage rankings.	On target.
INVESTED CASH MANAGEMENT POSITION (PERCENT OF AVAILABLE FUNDS INVESTED). What: Maintain a maximum invested cash management position. Why: To enhance portfolio returns on invested cash by minimizing idle funds.	Achieved 99.7 percent invested cash.	Maintain invested cash management position.	On target.

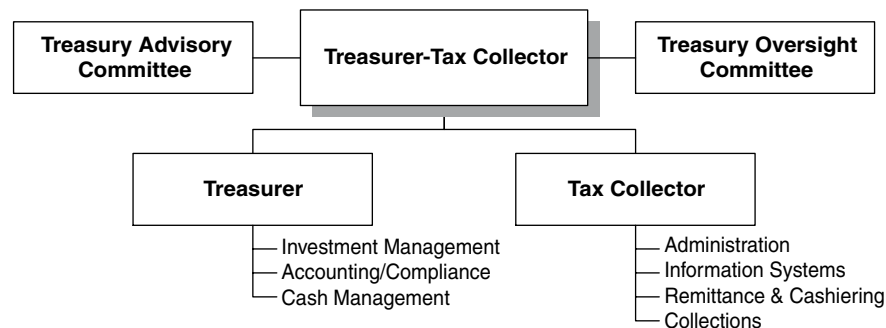
At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	8,134,658
Total Final FY 2000-01 Budget:	8,862,155
Percent of County General Fund:	0.43%
Total Employees:	89.00

Fiscal Year 1999-00 Key Project Accomplishments:

- Achieved an investment return greater than the money market index.
- Achieved a maximum 99.7 percent invested cash position.
- Maintained AAA/V1+ Fitch rating.Reduced reportable compliance deficiencies by 50%.
- Completed Phase I for document image storage and retrieval.
- Automated bank reconciliations.
- Completed all major modules of Assessment Tax System-Phase II.
- Continued to be proactive in the legislative process. Eight proposals submitted by our Department were signed into law. Have received approval on three significant legislative proposals from California Association of County Treasurers and Tax Collectors for the 2000 session of the Legislature.
- Provided Web-based access to Treasurer-Tax Collector information.
- Added two outside pool participants.
- Achieved Y2K compliance.
- Improved communication with municipal finance professionals, County departments/agencies and elected officials in Orange County.

Organizational Summary



TREASURER-TAX COLLECTOR - Provides centralized Treasurer and Tax Collection services for the County of Orange.

TREASURER - Responsible for the receipt, custody, depository, investment, and recording of funds for the County, school districts, and special districts. Responsibilities also include issuance of short-term debt on behalf of the County, school districts, and administration of the 1992 Defined Benefit Retirement Plan. In addition, this office acts as trustee in connection with unclaimed property and is responsible for the issuance, billing, collection, redemption, and foreclosure of improvement bonds.

Investment Management: Provides portfolio management, broker/dealer relations, investment/economic research, liaison for oversight committees, and custody relation services.

Cash Management: Provides banking relation services, cash forecasting, and defined benefits.

Accounting/Compliance: Provides financial reporting, fund accounting, general ledger reconciliations, bank reconciliations, and investment compliance services.

TAX COLLECTOR - Responsible for collecting taxes on all secured and unsecured property in Orange County. In addition, this office is responsible for the sale of property subject to the power to sell, formerly known as delinquent tax deeded property. As well as collecting Annual Racehorse Taxes, Transient Occupancy Taxes, and Public Defender judgments, the Tax Collector also provides remittance processing services, information system services, and departmental administrative support.

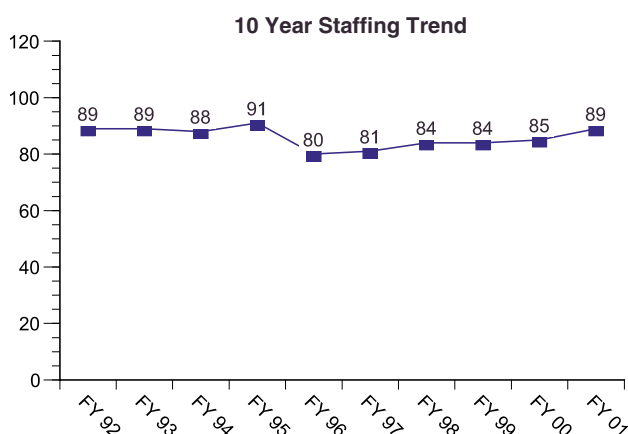
Collections: Provides centralized tax compliance services for delinquent unsecured tax collections, prior year secured property tax collections, public defender judgment collections, public information services, property tax problem payment processing, and general correspondence.

Remittance & Cashiering: Provides automated remittance processing for all property tax rolls, refund accounting, tax roll accounting, and cashiering for the Treasurer.

Administrative Services: Provides tax roll reconciliations, purchasing, contract administration, human resources, payroll services, budget, facility operations, telephone, and network services for the Treasurer and Tax Collector Offices.

Information Services: Provides systems development and maintenance support for numerous Treasurer-Tax Collector applications required for the depositing, accounting, and collecting of funds.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- The County of Orange continues to grow. As noted in the recent CEO publication, County of Orange 1999, Facts & Figures, the County population has grown from 2.4 million in 1990 to 2.8 million (estimated) for 1999. In addition, the number of real property tax bills has increased from 702,000 to 746,000 bills while staffing levels were decreased in fiscal year (FY) 94-95 by eleven positions. To date, inspite of the significant increase in our population, our Department staffing is still below its level six years ago. However, the Tax Collector Division, where the majority of the layoffs occurred, continues to excel and increase the dollars collected.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Treasurer-Tax Collector will continue to pursue all major year 2000 service plan goals in support of County strategic priorities. We will continue to provide an effective, responsive, and competitive organizational and operating structure. Staff will work diligently to meet our core business responsibilities of collecting and investing while supporting the successful implementation of new corporate programs. We will work diligently to implement both the organizational performance measurement program (ROG) and the employee pay for performance program (PIP). In addition, the challenges of decentralization will continue to be a strong forward focus for this department.

Changes Included in the Recommended Base Budget:

Lease-purchase of a Treasury Work Station for \$180,000 in Fiscal Year 00-01 to enhance cash forecasting and automate the investment desk.

Increase costs in banking services by \$432,100 due to credit card usage.

Allocation of property liability insurance to departments of \$145,813.

Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
Tax Collector Amount:\$ 227,019	3 multi-purpose facilitators for peak period workloads & one decentralized purchasing position.	Improve customer svc, reduce deflected phone call percentage, more timely tax payment processing.	074-001

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	85	N/A	89	89	N/A
Total Revenues	5,299,858	5,046,990	6,860,236	6,550,188	(310,048)	-4.52
Total Requirements	7,512,313	7,057,858	8,121,277	8,862,155	740,878	9.12
Net County Cost	2,212,455	2,010,868	1,261,041	2,311,967	1,050,926	83.34

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: TREASURER-TAX COLLECTOR in the Appendix on page 494.

Highlights of Key Trends:

- We are an administrative function that is task-oriented and focused on a more efficient process. We expect our investment results to consistently outperform our benchmarks. We will continue to provide our constituents with outstanding collections and depositing services.
- The Fiscal Year 2000-2001 will see several of our Business Plan initiatives reflected in our proposed budget. The significant cost items are: (a) Increase in Salaries

and Employee Benefits by \$193,452 to enable us to attract and retain staff who are committed to maintain high standards of public service, (b) Acquisition of Equipment for \$241,600 mainly due to a lease-purchase of a Treasury Work Station and purchase of Microsoft Office Products for compatibility with reporting requirements of the County, and (c) Increase in Services and Supplies by \$412,350 due to fees paid for credit card usage, postage expense and acquisition of minor controlled equipment.

Budget Units Under Agency Control

No.	Agency Name	Treasurer-tax Collector	Treasurer	Tax Collector	Total
074	Treasurer-tax Collector	278,723	3,242,795	5,340,637	8,862,155
107	Remittance Processing Equipment Replacement	85,912	0	0	85,912
Total		364,635	3,242,795	5,340,637	8,948,067

107 - REMITTANCE PROCESSING EQUIPMENT REPLACEMENT

Operational Summary

Agency Description:

Establish reserves for replacement of Remittance Processing Equipment.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	3,002
Total Final FY 2000-01 Budget:	85,912
Percent of County General Fund:	N/A
Total Employees:	0.00

Fiscal Year 1999-00 Key Project Accomplishments:

- Cashiering System implemented as of November 1999.

Budget Summary

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Revenues	1,253,416	235,000	271,186	225,000	(46,186)	-17.03
Total Requirements	914,055	784,104	947,438	85,912	(861,526)	-90.93
FBA	489,104	549,104	554,487	(139,088)	(693,575)	-125.08

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: REMITTANCE PROCESSING EQUIPMENT REPLACEMENT in the Appendix on page 495.

079 - INTERNAL AUDIT

Operational Summary

Mission:

To provide independent, objective assurance and consulting to management in order to add value and improve County operations, and assist the County in safeguarding its resources and management in reaching its goals and objectives by promoting sound and practical internal controls.

Strategic Goals:

- Provide timely, internal audit coverage of the County, focusing on areas identified as possessing significant business risks including audits of the County's computer systems, financial records, audits mandated by law, and control self assessment reviews.
- Provide the Board of Supervisors with timely, independent audits whenever requested.
- Provide management with independent audits and assessments of their operations as a value-added service to assist them in performing their fiscal responsibilities.
- Maintaining high standards and professionalism in conducting internal audits and Board of Supervisors requested reviews.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
PERCENT OF AUDIT WORK COMPLETED AND REPORTS ISSUED CONSISTENT WITH THE ANNUAL AUDIT PLAN. What: This is the "big picture" metric of an audit department's performance of its mission. Why: This measure indicates how we have effectively planned and implemented our work.	We started 84% of the planned audit projects and completed 64% of these.	A 10% increase in started and completed audit categories.	On track.
COMPLETE MANDATED AUDITS WHEN DUE AT A LEVEL OF 95% OR BETTER. What: Mandated audits are important compliance audits required by legislation, regulation or policy. Why: This is a metric we use to measure how we fulfil our external reporting requirements.	100% of all audits in this category were completed on time.	On track.	On track.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	1,376,139
Total Final FY 2000-01 Budget:	1,717,101
Percent of County General Fund:	0.08%
Total Employees:	20.00

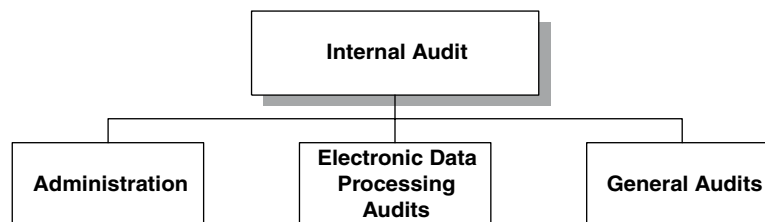
Key Outcome Measures: (Continued)

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
COMPLETE AUDITS, OTHER ANALYSIS, OR SPECIAL WORK REQUESTED BY THE BOARD AT A LEVEL OF 90% OR BETTER. What: These audits involve financial issues or concerns raised by the Board or County agencies. Why: These audits provide independent evaluations of issues which management uses in making decisions.	100 % of audits in this category were completed on time.	On track.	On track.

Fiscal Year 1999-00 Key Project Accomplishments:

- Assist the Board of Supervisors by providing timely and independent advice on audit matters.
- Provide balanced internal audit coverage of the County.
- Maintain high standards for conducting internal controls.
- Acted to assist management in affirming its ownership of the system of internal controls and accountability for results.

Organizational Summary



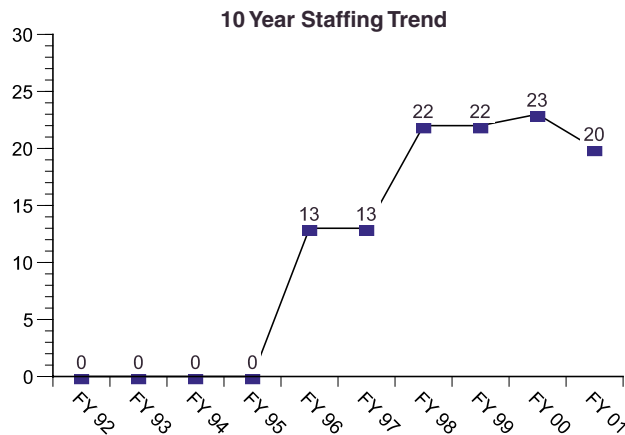
EXECUTIVE MANAGEMENT - Internal Audit Department is pleased to present the Budget for FY 2000-01. This budget is consistent with the Strategic Financial Plan in that it provides resources to assist meeting the department goals for 2000.

ELEC DATA PROCESSING AUDITS - Internal Audit will utilize consultants with computer and systems expertise to perform electronic data processing audits. Our focus is to ensure system functionality and the development of clear policies and good practices for security and control in Information Technology.

ADMINISTRATION - Provides departmental administration of budget, human resources, purchasing and facility operations.

GENERAL AUDITS - The department performs several audit related functions for the County including administering the Fraud Hotline, providing assistance to external auditors, providing internal control awareness training, and performing the County's audit risk assessment.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- The Internal Audit Department was established as a separate department independent of the County Auditor-Controller by Board Resolution dated April 25, 1995.
- A new director, deputy director, executive secretary, administrative analyst and senior auditor were hired after mid-year 1999 and have integrated into the department.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	23	N/A	20	20	N/A
Total Revenues	36,132	45,999	39,918	102,200	62,282	156.02
Total Requirements	1,368,590	1,502,749	1,385,684	1,717,101	331,417	23.92
Net County Cost	1,332,458	1,456,750	1,345,766	1,614,901	269,135	20.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: INTERNAL AUDIT in the Appendix on page 496.

Highlights of Key Trends:

- Provide Balanced Internal Audit Coverage of the County: Implemented a new audit approach referred to as Control Risk Assessment (CRA). A first ever Agreement for Audit Services between the Internal Audit Department and the Auditor-Controller's Office was developed and signed in September 1999. This Agreement serves to document the service arrangement for

Budget Summary

Plan for Support of the County's Strategic Priorities:

Internal Audit, through its Business Plan, is aligned with the County's strategic priorities and assisting in their accomplishment.

Changes Included in the Recommended Base Budget:

Internal Audit Department eliminated its two Electronic and Data Processing and Information Systems audit staff. This reallocated salaries and benefits into Professional Services for contracting consultants with computer and systems expertise in this area.

Internal Audit Department exchanged two Accountant Auditor II positions for one Senior Accountant Auditor II.

Internal Audit Department established four Activity Levels for FY 2000-01, whereas only one existed in prior years.

Internal Audit to perform certain audit responsibilities mandated upon the Auditor-Controller by California statutes.

- Maintained High Standards for Conducting Internal Audits:
- To maintain high professional standards, audit staff were provided a training budget to complete an average of sixty hours for continuing professional education/training.

- Assisted the Board by providing timely and independent advice on audit matters.
- Acted to assist management in affirming its ownership of the system of the internal controls and accountability for results.

Budget Units Under Agency Control

No.	Agency Name	Executive Management	Elec Data Processing Audits	Administration	General Audits	Total
079	Internal Audit	363,199	218,308	158,393	977,201	1,717,101
	Total	363,199	218,308	158,393	977,201	1,717,101